



An examination of tax-deductible donations made by Australian taxpayers in 2021-22

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The Australian Centre for Philanthropy and Nonprofit Studies

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EXECUTIVE SUMMARY

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 2021–22 income year.

Analysis of the ATO data showed that the total amount donated and claimed as tax-deductible donations in 2021–22 was \$4.55 billion (compared to \$4.39 billion for the previous income year). This constitutes an increase of 3.66 per cent or \$160.58 million. The average tax-deductible donation made to DGRs and claimed by Australian taxpayers in 2021–22 was \$1,067.17 (compared to \$1,047.27 in the previous income year). This is a slight increase of 1.90 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'.

The Research in Context

For the financial year ending 30 June 2022, the Australian Taxation Office declared just one major disaster: the February 2022 floods in Queensland and New South Wales.

Other natural disasters with local appeals were an earthquake in Victoria in September 2022, severe storms in South Australia and Victoria in October 2021, ex-tropical cyclone Tiffany in January 2022, which caused damage in South Australia, and bushfires in Western Australia in February 2022. In the Pacific region, there was a volcanic eruption in Tonga in January 2022.

COVID-19 lockdowns were still occurring in various states in July 2021, with Victorian restrictions being eased from October 2021 and many states opening to cross-border travel from December 2021.

A federal election was held on 21 May 2022, and the government of Prime Minister Anthony Albanese took office on 23 May 2022, returning the Australian Labor Party to government for the first time since 2013.

The Australian economy grew 3.6% for the financial year ending June 2022 and 0.9% during the June quarter of 2022. This was the first quarter since the start of the pandemic when international and domestic borders were open and movement was free.

Consumer prices rose 6.1% over the year and 1.8% during the June quarter 2022. This was the fastest annual increase since June 2001, driven by increases in consumer housing and fuel prices.

Wage growth continued to trail inflation despite a strong labour market. The Wage Price Index rose 2.6% over the year and 0.7% during the June quarter.

On 24 February 2022, Russia invaded Ukraine in an escalation of the Russo-Ukrainian War that started in 2014.

In the financial year to 30 June, both the Australian All Ordinaries index and S&P/ASX 200 fell by around 10 per cent after rising by around 25 per cent in the 2020–2021 financial year. Total returns on Australian shares (share prices and dividends) fell by 7.4 per cent after rising 30.2 per cent in the prior year. Australia performed in line with global share markets, but the United States saw bigger losses, with the Dow Jones falling 10.8 per cent over 2021–2022, the S&P 500 index down 11.9 per cent, and the Nasdaq down by 24 per cent (Australian Stock Exchange, 2024).

United Kingdom

The Charities Aid Foundation (CAF, 2023) estimated that the total amount given in the UK in 2022 was £12.7 billion, increasing from £10.7 billion in 2021. The increase in the amount donated is due to people donating more, on average, rather than an increase in the number of people donating.

Significant inflationary pressures impacted households. The annual rate of inflation reached a 41-year high of 11.1 per cent in October 2022. Across the year, 17 per cent reported that they would be likely to cut donations to charity to manage their bills (February – December 2022).

Older people drove the increases in sponsorship or donations from 2021 to 2022. Sixty-five per cent of those aged 45 or over donated or sponsored someone for charity in 2022, compared with 62 per cent in 2021. By contrast, slightly fewer 16-24-year-olds donated or sponsored someone in 2022 than in 2021 (42% vs. 44%).

Canada

In Canada, for 2022, just under 5 million Canadian tax filers (17.1 per cent of all tax filers) declared making charitable donations in 2022, 0.3 per cent fewer than a year earlier,

despite the number of tax filers increasing by 3.0 per cent year over year (Statistics Canada, 2024).

The total amount donated fell for the first time since 2016, decreasing 3.1 per cent to \$11.4 billion. This decrease in total donations followed the previous year's increase of 11.5 per cent, the largest since 2005 (Statistics Canada, 2024).

In 2022, 6.2 per cent of tax filers with an income below \$40,000 reported making a charitable donation, compared with 39.2 per cent of those with an income of \$100,000 or more. The median income of charitable donors (\$71,240) was significantly higher than that of all tax filers (\$41,930) (Statistics Canada, 2024).

Tax filers with incomes of \$100,000 or more (13.0 per cent of tax filers) continued to account for the largest share of charitable giving in 2022 (+0.9 percentage points to 59.1 per cent) despite a notable decrease in the total value of donations from those with income from \$200,000 to \$499,999. While this group of higher-income tax filers had a 14.1 per cent increase in the number of reporting donations, the average donation amount fell 23.1 per cent from 2021 to 2022 (Statistics Canada, 2024).

United States of America

In the USA, individual giving totalled an estimated \$499.33 billion to U.S. charities in 2022, declining 3.4 per cent (or 10.5 per cent adjusted for inflation) (Giving USA, 2023).

It was reported that giving was influenced by stock market volatility and economic uncertainty. Inflation was at a forty-year high of 8.0 per cent and a 19.4 per cent drop in the stock market S&P 500 (-25.4 per cent adjusted for inflation), the first double-digit decrease since the Financial crisis of 2008. Giving had been strong in the previous two years when it surpassed \$500 billion for the first time (Giving USA, 2023).

Giving by individuals totalled an estimated \$319.04 billion, declining 6.4 per cent in 2022 (a decline of 13.4 per cent, adjusted for inflation), while giving by foundations grew 2.5 per cent to an estimated \$105.21 billion in 2022 (a drop of 5.0 per cent, adjusted for inflation) (Giving USA, 2023).

International Comparisons

The CAF World Giving Index 2022 (March 2022), which included 119 countries, placed Australia as the fourth most generous country overall, with a rank of 20 for volunteering, 6 for giving, and 34 for helping a stranger.

Summary of Key Findings

The following is a summary of the ATO Taxation data from 2021–22 that are further analysed in this paper.

General Information

- The total amount donated and claimed by individuals as tax-deductible donations in 2021–22 was \$4.55 billion (compared to \$4.39 billion for the previous income year). This constitutes an increase of \$160.58 million (or 3.66 per cent) from the previous income year.
- In 2021–22, individual taxpayers claimed \$47.19 billion in total personal tax deductions. Of this amount, 9.65 per cent of deductions claimed were tax-deductible gifts, compared to 52.38 per cent for work-related expenses and 5.28 per cent for the cost of managing tax affairs.
- The average tax-deductible donation made to DGRs and claimed by Australian taxpayers in 2021–22 was \$1,067.17 (compared to \$1,047.27 in the previous income year). The median tax-deductible donation rose to \$148 (from \$130 in both 2019–20 and 2020–21).¹
- In 2021–22, 4.27 million Australian taxpayers (or 27.46 per cent of the Australian taxpaying population) made and claimed tax-deductible donations. This has decreased slightly from the previous year when 27.71 per cent of taxpayers made and claimed a gift. On average, those individual taxpayers who made tax-deductible donations to DGRs donated 0.41 per cent of their taxable income in 2021–22. This is a decrease from 0.42 per cent recorded in 2020–21.

Gender

- 2 million male taxpayers (or 25.84 per cent of male taxpayers) made and claimed tax-deductible donations to DGRs totalling \$2.57 billion in 2021–22. This is a decrease of 4.54 per cent in terms of total amount donated from the previous year when \$2.69 billion was donated and claimed by male taxpayers.

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

- 2.24 million female taxpayers (or 29.11 per cent of female taxpayers) made and claimed tax-deductible donations to DGRs totalling \$1.99 billion in 2021–22. The total amount donated increased by 16.58 per cent from the previous year when 1.70 billion was donated from female taxpayers.
- The average tax-deductible donation made to DGRs and claimed by male taxpayers decreased by 5.92 per cent to \$1,264 in 2021–22 (compared with \$1,343.48 in 2020–21). The average tax-deductible donation for female taxpayers increased by 14.34 per cent to \$888.50 (compared to \$777.06 in 2020–21).
- On average, male taxpayers who made tax-deductible donations to DGRs donated 0.37 per cent of their taxable income (0.42 per cent in 2020–21), compared to 0.41 per cent of their taxable income for female taxpayers (0.42 per cent in 2020–21).

State of Residence

- A total of 1.34 million taxpayers in **New South Wales** claimed tax-deductible donations to DGRs totalling \$1.75 billion. This represented 38.34 per cent of the total amount donated nationally. The next largest donor state was **Victoria** whose taxpayers claimed tax-deductible donations to DGRs totalling \$1.16 billion, representing 25.59 per cent of the national total. **Queensland** taxpayers claimed tax-deductible donations totalling \$661 million.
- **Western Australian** taxpayers claimed the largest average tax-deductible donation of \$1,376.99 compared to the national average of \$1,067.17. Taxpayers in New South Wales made an average gift of \$1,305.45, followed by taxpayers in the Australian Capital Territory with an average gift of \$1,003.52.
- Those in the **Australian Capital Territory** had the largest median donation of \$250, while those in **New South Wales** had a median donation of \$166. The median donation for taxpayers in both **South Australia** and **Victoria** was \$125, while in Tasmania it was \$110. The median donation for **Queensland**, **Western Australia** and the **Northern Territory** was \$120.
- Taxpayers in **Western Australia** and **New South Wales** donated an average of 0.48 per cent of their taxable income. This was followed by taxpayers in **Victoria** and the **Australian Capital Territory** (both 0.41 per cent). The national average was 0.41 per cent.

Tax-Deductible Gifts by Donor's Residential Postcode

Total amount donated

- The residential postcode with the highest total of tax-deductible gifts for 2021–22 was WA 6011 (Cottesloe, Peppermint Grove) with \$296.77 million claimed in total, accounting for 48.16 per cent of the total donations in Western Australia. This is a decrease of 40.60 per cent from 2020–21 when the postcode claimed \$499.63 million in total gifts. The next highest postcode was in New South Wales, where NSW 2008 (Chippendale, Darlington) claimed donations totalling \$197.30 million.

Average donation

- Not surprisingly, the highest average gift claimed in 2021–22 was also in the Western Australian postcode WA 6011 (Cottesloe, Peppermint Grove) where gifting taxpayers claimed on average \$152,350, although this was down 40.88 per cent from \$257,676.13 in 2020–21.
- The second highest average gift came from taxpayers in NSW 2008 (Chippendale, Darlington) who claimed \$147,794.13 on average.

Percentage of taxpayers claiming a donation

- For the second year in a row, the postcode with the highest percentage of taxpayers claiming a gift deduction was North Beach (WA 6920), where 81.33 per cent of taxpayers claimed a gift.
- In Tasmania, 46.96 per cent taxpayers in Kingston (TAS 7051) claimed a gift. In Victoria, 42.97 per cent of taxpayers in VIC 3433 (Monegeetta) claimed a deduction for donations.

Income Bands

- In 2021–22, the average tax-deductible gift for all taxpayers was \$1,067.17, compared to \$1,047.27 in the previous year.
- The average taxable income in 2021–22 was \$72,327. The average tax-deductible donation made and claimed by taxpayers in the \$70,001–\$80,000 income band was \$617.72, being 0.29 per cent of their taxable income with 35.04 per cent of taxpayers in this band claiming a tax-deductible gift.
- The median taxable income in 2021–22 was \$53,041. Some 29.83 per cent of taxpayers in the \$50,001–\$55,000 income band claimed on average \$428.73 in tax-deductible gifts, representing 0.24 per cent of their taxable income.

- The average tax-deductible donation claimed by the 12,017 donating taxpayers with a taxable income over \$1 million in the 2021–22 year was \$94,647.34. This has increased by 7.24 per cent from \$88,256.35 in 2020–21.
- In 2021–22, taxpayers earning over \$1 million donated 1.75 per cent of their taxable income to DGRs, compared to the national average of 0.41 per cent. Their combined gifts represented 24.98 per cent of the total amount donated and claimed in 2021–22.

Tax-Deductible Gifts by Occupation²

- In 2021–22, the highest average gift deductions (\$27,073) were claimed by Mining engineers. This has increased significantly from \$1,065 in 2020–21. Chief executives or managing directors, who are typically the highest ranked occupation, gifted \$12,159 on average, an increase of 31.94 per cent from \$9,215.95 the previous year.
- The occupation with the highest total amount claimed as gift deductions was, once again, Chief executives or managing directors (\$651 million). This is an increase of 34.37 per cent from \$484 million in 2020–21.
- The occupation with the highest total deductible gifts as a percentage of taxable income was Mining engineer (5.05 per cent), a major increase from 0.22 per cent recorded the previous year.
- For the twelfth year in a row, the occupation category with the highest percentage of donating taxpayers was Police with 71.59 per cent of individuals in this occupation claiming a tax-deductible donation. This was followed by School principals (56.66 per cent).

² This should not be confused with sole trader occupations which captures taxpayers who trade in a business under their own name (i.e., no corporate body or trust involved).

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.

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](#) (Australian Taxation Office, 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 organisations specifically named in Sections 30–15 to 30–100 of the ITAA 1997 are also deductible to the donor. This is categorised in the ATO data 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 (2024). As at 1 February 2024, there were 60,572 charities registered with the Australian Charities and Not-for-Profits Commission (Australian Charities and Not-for-profits Commission, 2024). However, only 32,147 organisations and funds had active DGR status as at 31 October 2023.³

Table 2 breaks down the number of DGRs by their category as at 31 October 2023. 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.

³ Source: Table 3: Charities. Deductible Gift Recipients, by type, as at 31 October 2023, Australian Taxation Office (2024) Taxation Statistics 2021–22

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 31 October 2023

Type of DGR	Number of DGRs	Percentage change from previous year	Percentage change from 2013
Public benevolent institutions	11,343	0.80%	12.31%
School or college building fund	4,741	-8.91%	-0.40%
Health Promotion Charity	2,286	1.92%	64.46%
Private Ancillary Funds	2,200	4.66%	97.31%
Public fund on the register of cultural organisations	1,766	-8.92%	21.37%
Public library	1,838	-0.43%	10.72%
Public Ancillary Funds	1,419	-0.21%	-20.95%
Scholarship fund	732	1.10%	47.88%
Public fund on the register of environmental organisations	754	2.86%	28.89%
Public museum	643	-0.16%	3.71%
Public fund for persons in necessitous circumstances	509	-14.74%	-22.29%
Animal welfare charity	598	-0.33%	125.66%
A public fund for providing volunteer based emergency services	412	0.98%	116.84%
Public fund for religious instruction in government schools	274	-11.04%	24.55%
Public hospital	299	0.00%	-6.56%
Overseas aid fund	258	-0.77%	17.27%
Government Special School	239	0.00%	8.64%
Public art gallery	205	-0.49%	7.89%
Specifically Listed in the ITAA	217	-0.46%	17.30%
Approved research institute	169	-5.06%	5.63%
Institution consisting of a public library, public museum and public art gallery or of any two of these bodies	124	-1.59%	3.33%
Public fund on the register of harm prevention charities	145	4.32%	93.33%
A public fund established and maintained for the purpose of providing money for the provision of public ambulance services	79	0.00%	-7.06%
TAFE	80	0.00%	-23.81%
Public institution for research	72	-5.26%	-31.43%
Public fund for public benevolent institutions	53	0.00%	-29.33%
Charitable services institution	58	-4.92%	-42.00%
Non-profit hospital	58	-1.69%	-27.50%
Residential educational institution	58	0.00%	-10.77%
Public university	51	-5.56%	-40.00%
Other organisations ⁴	467	8.10%	618.46%
Total	32,147	-1.51%	16.64%

⁴ Other organisations includes DGR types other than those listed.

The annual rate of increase across all DGRs from 2013 to 2023 has been 16.64 per cent. This is not evenly spread across all DGR types, as some have decreased in number. The annual rate of increase/decrease has been mostly varying between -5% to 5%, with an average of -1.48%.

It records the total, but does indicate what the 'churn' of organisations was. Churn indicates the number of organisations that joined the register and those that departed.

The two largest categories by numbers are PBIs and HPCs which have had an increase of 12.31 per cent (1,243) and 64.46 per cent (896) respectively since 2013. The question arises as to whether this increase is appropriate or sufficient. It is an issue for further research as to whether more of these organisations would better serve the Australian community.

A full table of the number of DGRs by type from 2010 and percentage change for the previous year is available in Tables 1 and 2 in the Appendix.

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.

Private Ancillary Funds (PAFs)

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.

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.

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).

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.

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.

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.

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).

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 the promotion of prevention or control of disease in human beings.

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.

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,⁵

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

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.

Share Gifts

From 1 July 2007, if a taxpayer makes a gift of listed shares valued at \$5,000 or less that

⁵ The disaster relief fund list is available at <https://www.ato.gov.au/Non-profit/Gifts-and-fundraising/In-detail/Disasters/List-of-disasters/>.

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.

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.

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.

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.

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.

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 made total distributions in 2020–21 and 2020–21 that are above the minimum required distribution, were provided a credit. The credit can be used to reduce the 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).

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.

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.

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.

Productivity Commission Proposed Reforms

In July 2024, the Productivity Commission released a report, Future Foundations for Giving (Productivity Commission, 2024). The Australian Government asked the Productivity Commission to undertake the inquiry to inform its strategy to double giving by 2030. It made many recommendations including:

- Comprehensively overhauling the deductible gift recipient system as it is not currently fit for purpose
- Enhancing reporting of corporate giving and improving data on bequests
- Helping ensure reforms to harmonise fundraising regulation are fully delivered by governments
- Establishment of an independent entity, provisionally called Indigenous Philanthropy Connections, to strengthen relationships between Indigenous organisations and philanthropic networks.

PRIVATE ANCILLARY FUNDS (PAFS) – 2000–2022

PAFs are trusts to which a small group of taxpayers can make tax-deductible donations. 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.

A separate Information Sheet providing more detail on Ancillary Fund giving is released by ACPNS each year and is available at <https://research.qut.edu.au/australian-centre-for-philanthropy-and-nonprofit-studies/resources/giving-statistics>.

Table 3 below 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 ⁶	Number of PAFs approved in the year	Cumulative (net) number of PAFs	Donations received (\$m)	Distributions (grants) 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	99	1,840	805.79	520.74	7,636.14
2020–21	134	1,956	1,196.50	510.93	11,550.53
2021–22	156	2,097	1,603.60	869.63	9,923.43

⁶ The counts of new and total funds for 2019–20 and 2020–21 have been revised this year and will not match those published previously.

There were 156 new PAFs approved in the 2021–22 financial year, bringing the total number of PAFs existing to 2,097 (see [Chart 1](#) and [Chart 2](#)).⁷ This was a 7.21 per cent increase in the total number of PAFs from the previous financial year.

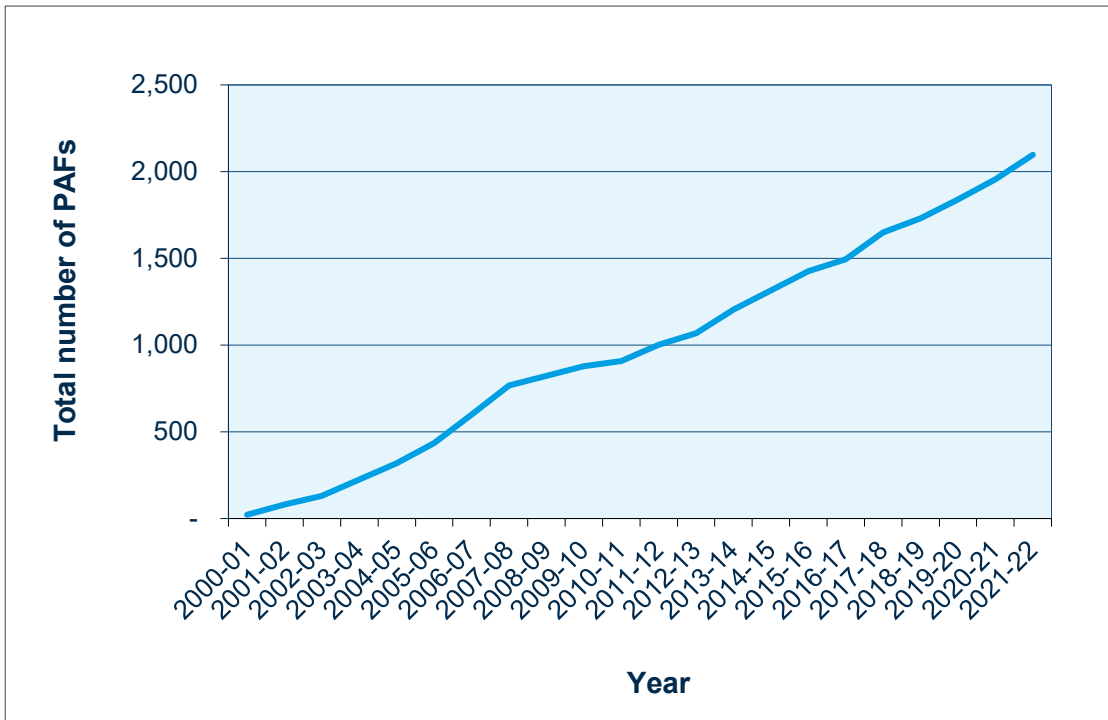
Chart 1: Number of new PAFs approved by year



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.

⁷ The statistics for most income years are as at 31 October of the following year, for example 2021–22 income year includes data from 2021–22 returns processed by 31 October 2022. 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 2022, a total of \$1,603.60 million was donated to PAFs. This represents a 34.02 per cent increase from the previous 2020–21 financial year, during which \$1,196.50 million was donated to PAFs.

Chart 3: Total donations received by PAFs by year

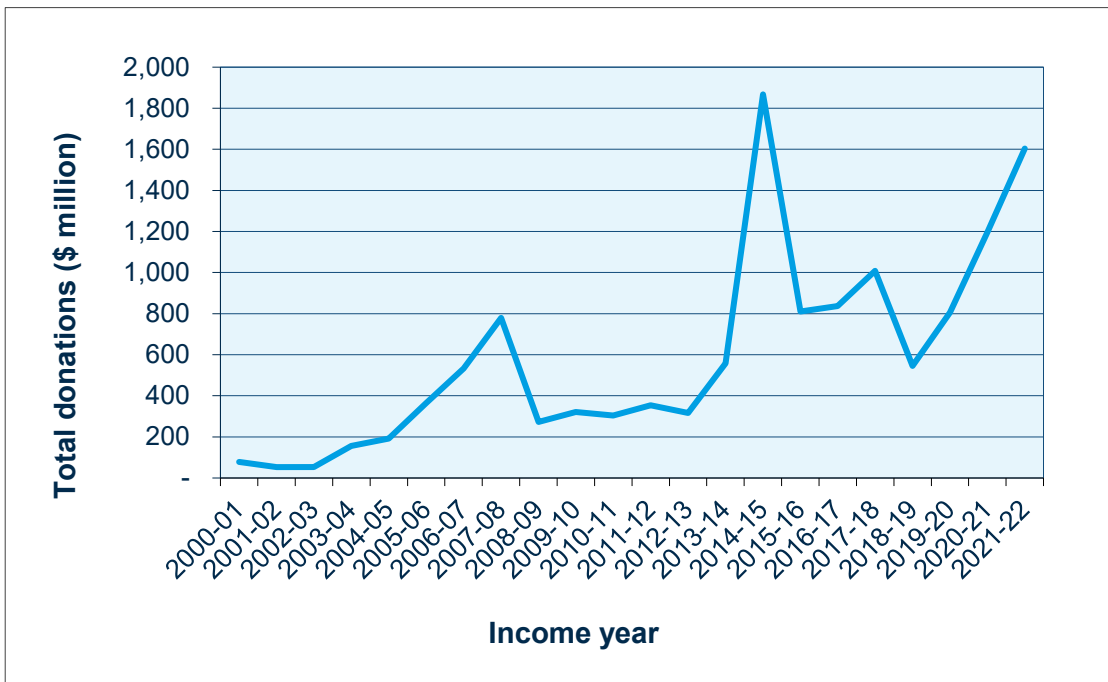


Chart 4 displays the value (in millions) of distributions (grants) made across the years by PAFs. In 2021–22, \$870 million was distributed by PAFs. This is a 70 per cent increase from the \$511 million distributed the previous year. From May 2020, PAFs were encouraged to increase their distributions above the minimum 4 per cent, with the option of reducing their minimum distribution in future years (Seselja 2020). In 2021–22, PAFs distributed 7.53 per cent of their assets, an increase from the 6.69 per cent distributed the previous year (McGregor-Lowndes et al., 2023).

Chart 4: Total distributions made by PAFs by year

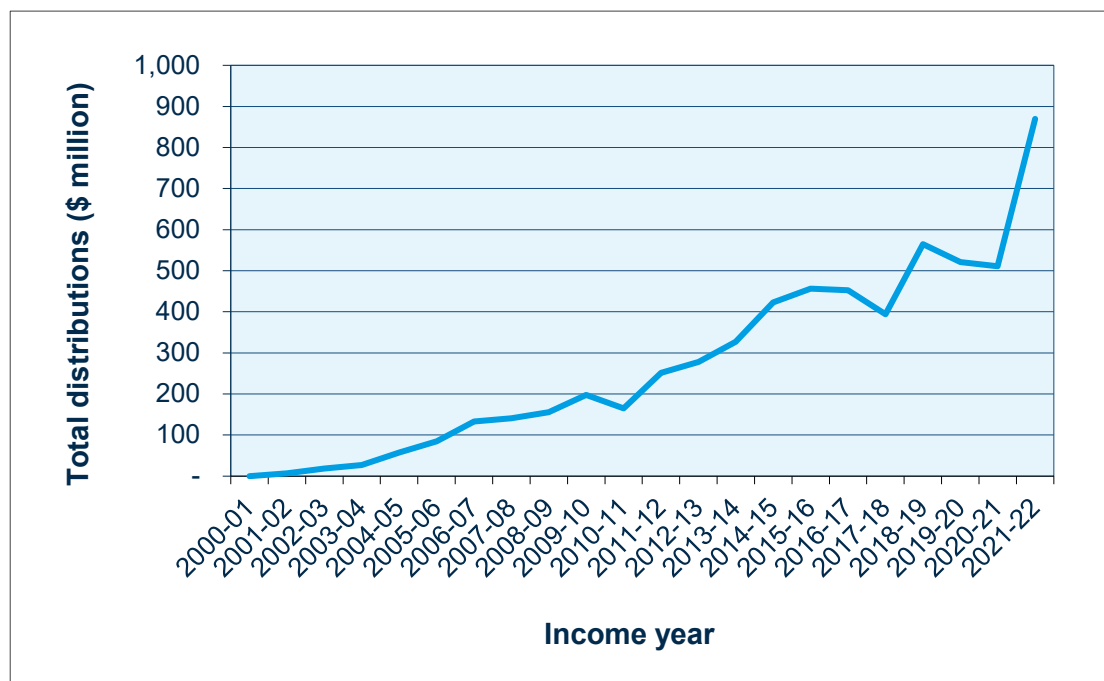
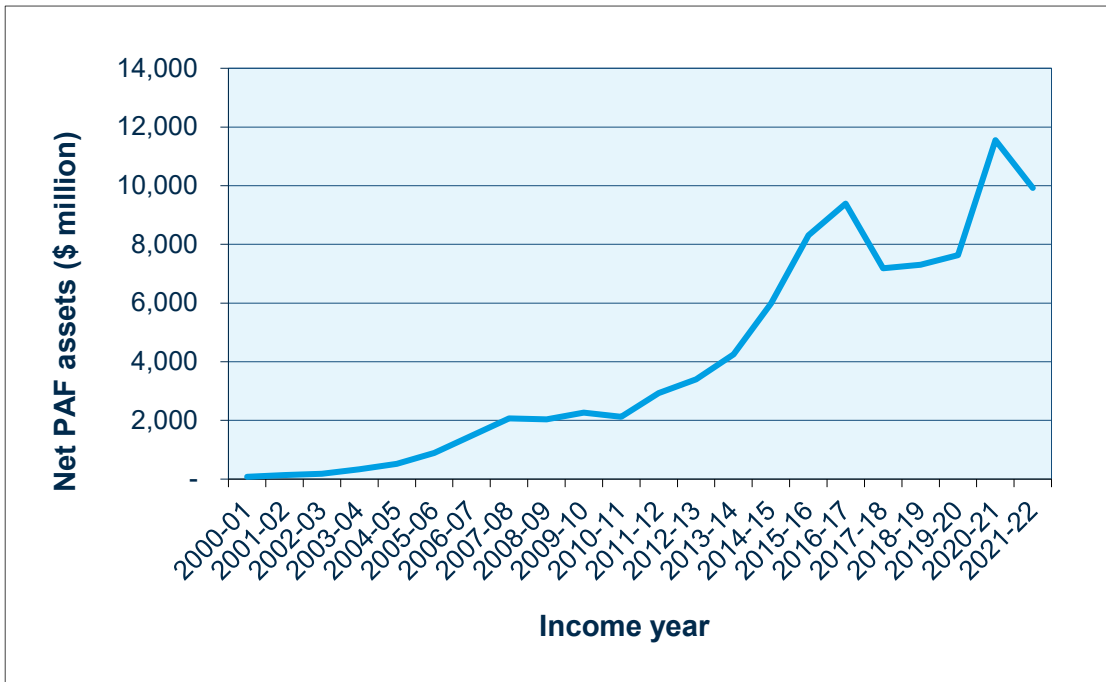


Chart 5 displays the closing value of PAFs by year. The net assets of PAFs as at June 30, 2022, were \$9,923 million, compared to \$11,550 million as at 30 June 2021. This is a decrease of 14.09 per cent.

Chart 5: Net PAF assets by year



Once again, the ATO has released data of PAF distributions in 2021–22 to specific DGR categories (see [Table 2](#)). The largest increases were in Private Ancillary Funds (4,995 per cent), Health (349 per cent) and the miscellaneous ‘other’ category (253 per cent). In contrast, fire and emergency services saw a 66 per cent decrease in distributions. See [section 2.1 Categories of Deductible Gift Recipients](#) for more information on categories of DGRs.

Table 4: PAF distributions (\$) made to Deductible Gift Recipients (DGRs) by category, 2010–11 to 2021–22

DGR General categories	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Ancillary Fund DGRs	6,382,749	4,442,391	n/a	n/a	n/a	5,572,296	9,941,940	9,899,689	17,108,027	5,224,847	4,358,188
Cultural Organisations	22,760,139	40,937,178	n/a	n/a	n/a	44,193,448	36,333,155	40,466,275	60,506,124	73,705,363	99,137,008
Defence	n/a	n/a	n/a	n/a	n/a	65,500	59,600	27,000	16,000	83,000	28,300
Education	24,771,616	36,360,901	n/a	n/a	n/a	12,106,888	6,641,587	13,804,231	7,319,953	9,875,849	14,442,750
Environment	8,153,522	9,049,031	n/a	n/a	n/a	13,417,426	9,683,089	11,566,861	11,134,422	26,152,789	44,516,433
Family	n/a	n/a	n/a	n/a	n/a	30,000	100,000	31,700	94,000	237,833	551,666
Fire and emergency services	n/a	n/a	n/a	n/a	n/a	15,000	10,000	15,000	409,539	179,174	60,500
Health	33,001,353	27,926,685	n/a	n/a	n/a	48,968,584	40,678,204	43,133,784	50,580,546	33,726,004	151,536,498
International Affairs	18,019,217	19,568,947	n/a	n/a	n/a	14,494,518	10,421,142	7,181,472	7,866,074	9,362,849	15,252,246
Legislated	n/a	n/a	n/a	n/a	n/a	30,034,735	30,817,283	172,740,438	44,284,666	28,959,086	79,740,457
Multi	n/a	n/a	n/a	n/a	n/a	119,152,183	124,943,021	123,721,941	139,949,804	105,884,037	138,574,011
Not a DGR ⁸	1,991,891	562,130	n/a	n/a	n/a	6,246,643	6,744,721	4,517,544	6,632,648	10,209,499	7,547,210
Not a DGR but a TCC	1,059,832	1,804,772	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Research	32,605,299	8,999,479	n/a	n/a	n/a	49,933,203	13,852,278	15,240,713	12,664,166	19,624,165	45,241,903
Sports & Recreation	65,743	41,900	n/a	n/a	n/a	188,417	69,500	135,300	20,600	46,900	69,000
Welfare & Rights	69,836,571	72,427,783	n/a	n/a	n/a	106,281,883	103,964,241	121,479,830	161,630,540	187,418,981	261,485,971
Private Ancillary Funds	n/a	n/a	n/a	n/a	n/a	1,140,585	48,500	606,610	346,662	131,500	6,700,995
Other ⁹	33,015,696	21,427,641	n/a	n/a	n/a	427,000	121,000	12,500	179,500	109,700	387,000
Insufficient details provided	n/a	937,633	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total distributions made	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	510,931,576	869,630,136

⁸ '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.

⁹ 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).

PUBLIC ANCILLARY FUNDS (PUBAFS) – 2011–2022

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.

A separate Information Sheet providing more detail on Ancillary Fund giving is released by ACPNS each year and is available at <https://research.qut.edu.au/australian-centre-for-philanthropy-and-nonprofit-studies/resources/giving-statistics>

Table 5 displays the statistics for PubAFs from 2011–12 through to 2021–22. There were 44 new PubAFs approved in the 2021–22 financial year bringing the total number to 1,450.

Donations received by PubAFs in 2021–22 were down 22.14 per cent from 2020–21 (\$897 million in 2021–22 compared to \$1.15 billion the previous year). A total of \$401 million was distributed in 2021–22, leaving \$4.23 billion in net assets.

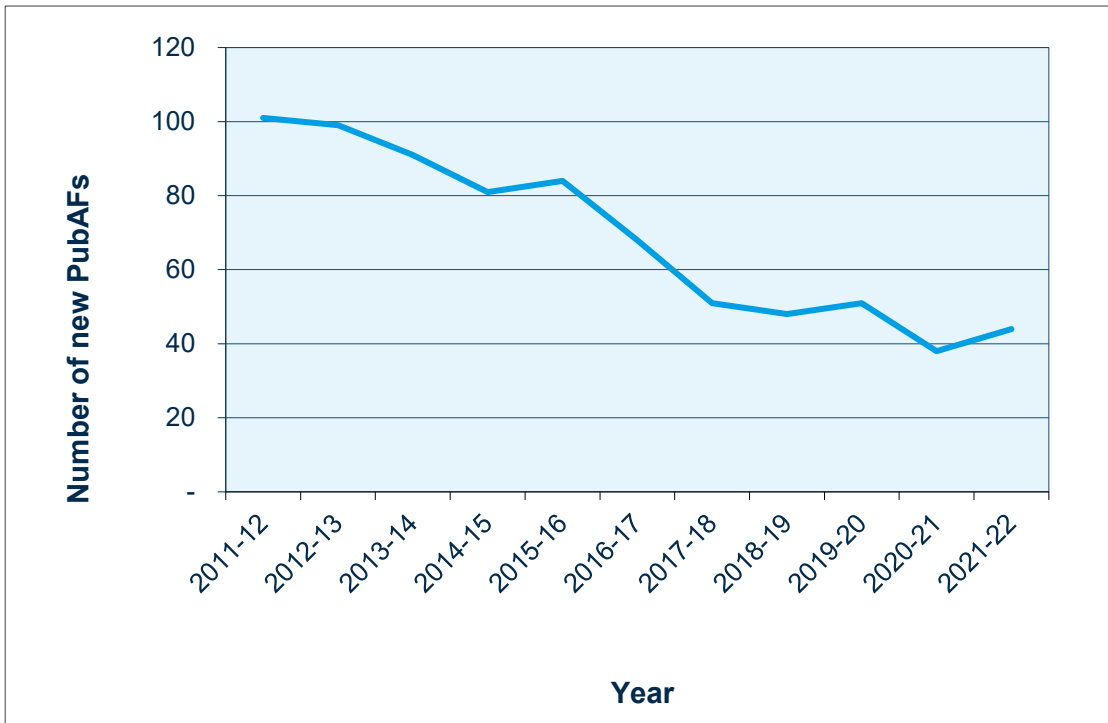
Table 5: Number of PubAFs, donations received, distributions made and closing values, by year

Year ¹⁰	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	51	1,438	1,311.54	349.80	3,953.00
2020–21	38	1,435	1,152.98	625.91	4,838.28
2021–22	44	1,450	897.67	401.36	4,233.78

Chart 6 shows that 44 new PubAFs were approved in 2021–22, compared to 38 approved in the previous year.

¹⁰ The counts of new and total funds for 2019–20 and 2020–21 have been revised this year and will not match those published previously.

Chart 6: Number of new PubAFs approved by year



There has been small growth in the total number of PubAFs in 2021–22 (allowing for the closure of some PubAFs) with the total number of PubAFs now 1,450 (see Chart 7).

Chart 7: Net number of PubAFs by year

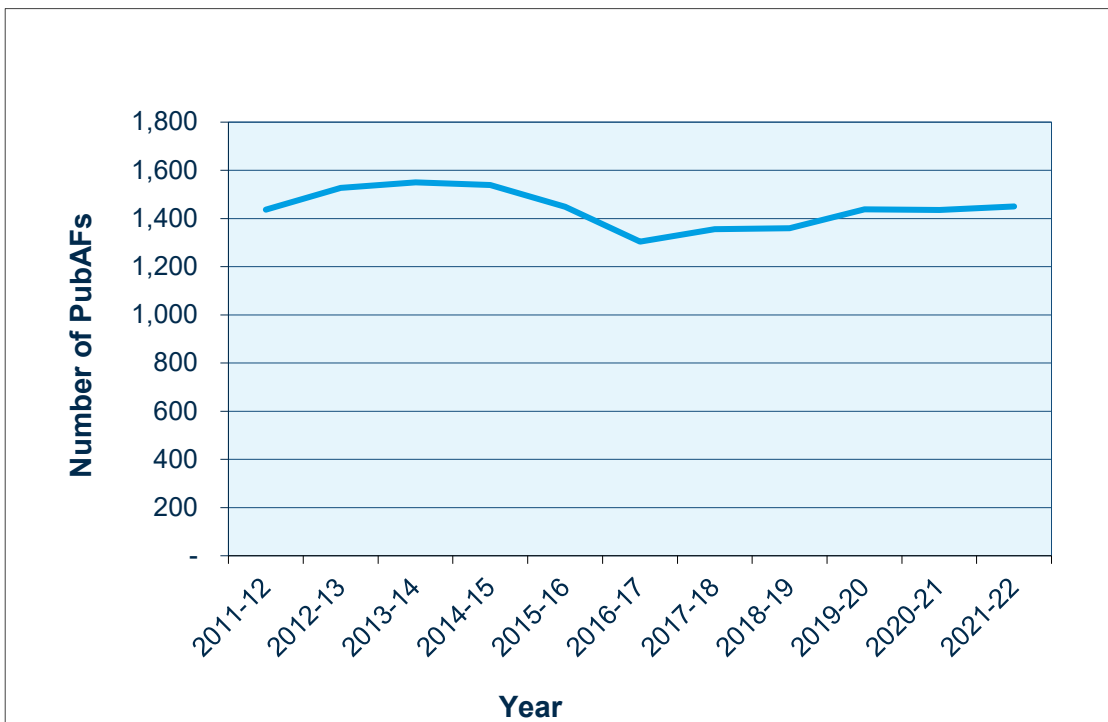


Chart 8 shows that in 2021–22, PubAFs received \$898 million. This is a decrease of 22.14 per cent from the \$1.15 billion received in 2020–21 but is still the third highest amount recorded since data was made available in 2011–12.

Chart 8: Total donations received by PubAFs by year



In 2021–22, PubAFs made distributions (grants) totalling \$4.23 billion. This is a 12.49 per cent decrease from the previous year where distributions totalled \$4.84 billion (see Chart 9). In 2021–22, PubAFs distributed 8.30 per cent of their net assets, compared to 15.83 per cent the previous year, however this is still well above the required minimum of 4 per cent (McGregor-Lowndes et al., 2023).

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



Chart 10 shows that net while PubAF assets decreased by 12.49 per cent in 2021–22 to \$4.24 billion, this is still the second highest amount since reporting began in 2011–12.

Chart 10: Net PubAF assets by year

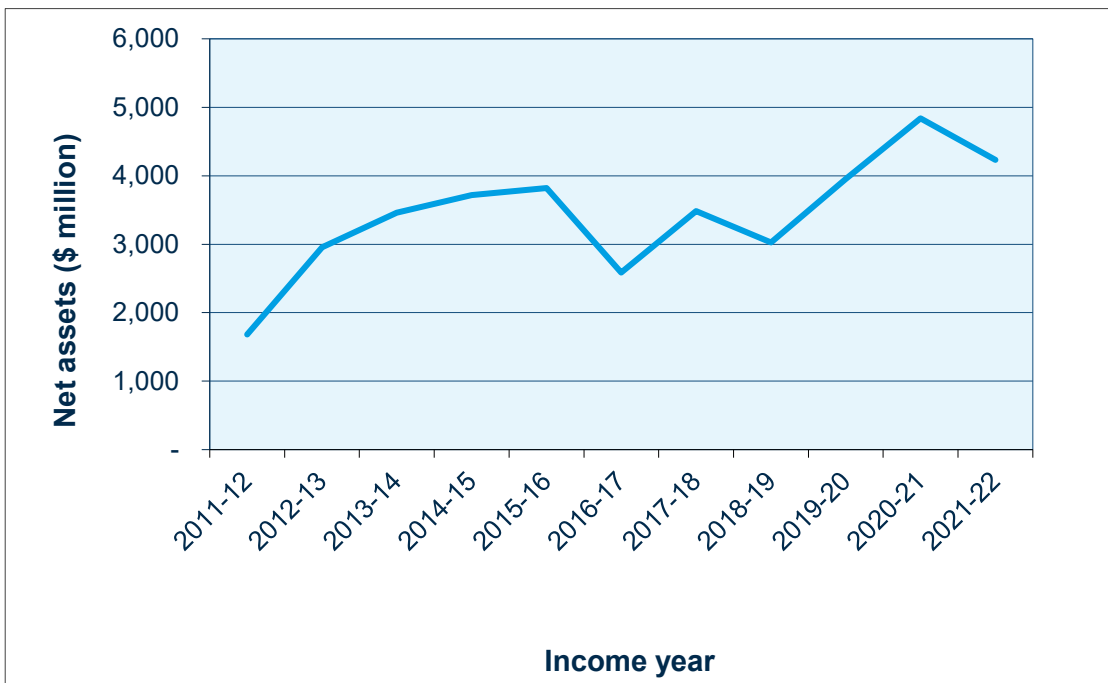


Table 4 shows that donations increased in 2021–22 to Ancillary funds and Sports and recreation organisations. Donations decreased to fire and emergency services and PAFs.

Table 6: PubAF distributions (grants) made (\$) to Deductible Gift Recipients (DGRs) by category of recipient, 2011–12 to 2021–22¹¹

DGR General categories	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
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	2,682,341	21,863,500
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	16,593,072	10,069,138
Defence	n/a	n/a	n/a	n/a	n/a	20,435	7,070	0	4,038	0	56,670
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	29,040,842	13,865,749
Environment	918,933	1,072,759	n/a	n/a	n/a	963,758	1,194,596	1,012,144	3,907,402	32,988,573	3,972,795
Family	n/a	n/a	n/a	n/a	n/a	3,000	5,000	5,609	5,000	0	948
Fire and emergency services	n/a	n/a	n/a	n/a	n/a	6,121	7,325	2,786	214,605	59,107,096	107,549
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	100,969,264	28,979,687
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	1,638,814	1,631,625
Legislated	n/a	n/a	n/a	n/a	n/a	8,516,300	4,901,203	6,226,867	5,799,677	16,866,694	5,796,518
Multi	n/a	n/a	n/a	n/a	n/a	142,065,179	131,642,436	113,798,777	119,378,969	120,199,127	94,712,616
Not a DGR ¹²	6,652,301	1,292,749	n/a	n/a	n/a	n/a	n/a	11,989,569	15,157,051	26,576,930	62,062,651
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	n/a	n/a
Private Ancillary Funds	n/a	n/a	n/a	n/a	n/a	0	1,000	39,550	0	409,678	2,237
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	8,528,561	1,847,627
Sports & Recreation	633,227	698,365	n/a	n/a	n/a	446,819	573,088	670,368	481,727	140,104	496,932
Welfare & Rights	192,109,915	100,694,479	n/a	n/a	n/a	n/a	n/a	134,373,288	76,509,299	210,170,385	155,842,504
Other ¹³	1,801,370	1,527,638	n/a	n/a	n/a	105,749	5,100	1,000	0	2,500	52,391
Insufficient details provided	n/a	1,815,097	n/a	n/a	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	625,913,981	401,361,137

¹¹ 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.

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(Legislated).

TAX-DEDUCTIBLE DONATIONS BY INDIVIDUAL TAXPAYERS 2021–22

This section of this Working Paper analyses the nature and extent of tax-deductible donations to DGRs claimed by Australian individual taxpayers in their 2021–22 income tax returns.

As noted in the [Executive Summary](#), the information presented is based on the amount and type of tax-deductible donations made to DGRs and claimed by Australian individual taxpayers for the period 1 July 2021 to 30 June 2022. This information has been extracted mainly from the ATO's publication *Taxation Statistics 2021–22*.¹⁴ The 2021–22 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/>.

Individual Taxpayer Donations

Table 3 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 2021–22 income tax return, as well as revised data for previous income years.¹⁵

Gift deductions represented 9.65 per cent of all personal taxpayer deductions. This compares to deductions for the cost of managing tax affairs claimed by taxpayers in 2021–22 which was 5.28 per cent of all personal taxpayer deductions or \$2.49 billion.

In 2021–22 a total of 4.27 million individual taxpayers made and claimed tax-deductible donations to DGRs totalling \$4.55 billion. This represented a slight increase of 3.66 per cent from the previous year's total of \$4.39 billion and is the highest total recorded.

[Chart 11](#) shows a twenty-year comparison of the total amount of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers between the 2000–01 and 2021–22 income years.

¹⁴ The data represent information in tax returns for the 2021–22 year processed by the ATO as at 31 October 2023.

¹⁵ 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 2023. 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 11: Total amount of tax-deductible donations by year

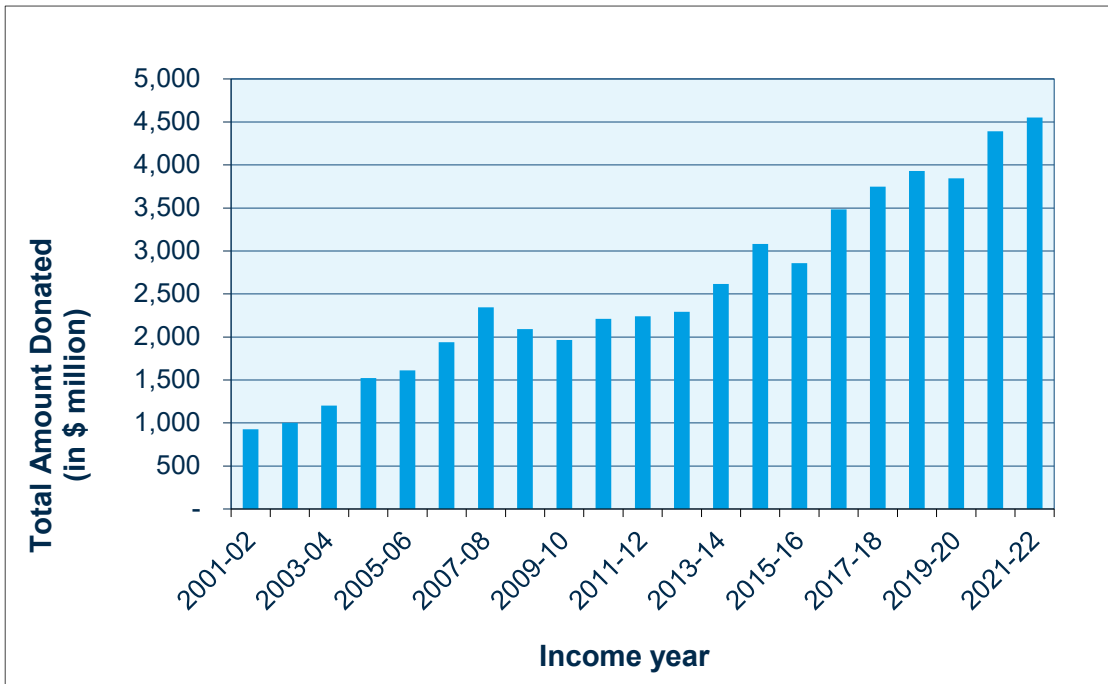


Chart 12 displays the total amount claimed as tax-deductible donations since 1980–81.¹⁶ While there have been some decreases (most notably after the Global Financial Crisis (GFC) in 2007–08), the overall trend is for the total amount donated to rise each year. The data suggests that giving recovered quickly from the drop seen in 2019–20 at the onset of the global COVID pandemic.

¹⁶ Disclosure of tax-deductible donations was not required in income tax returns from 1988–1992.

Chart 12: Total tax-deductible donations since 1981–82

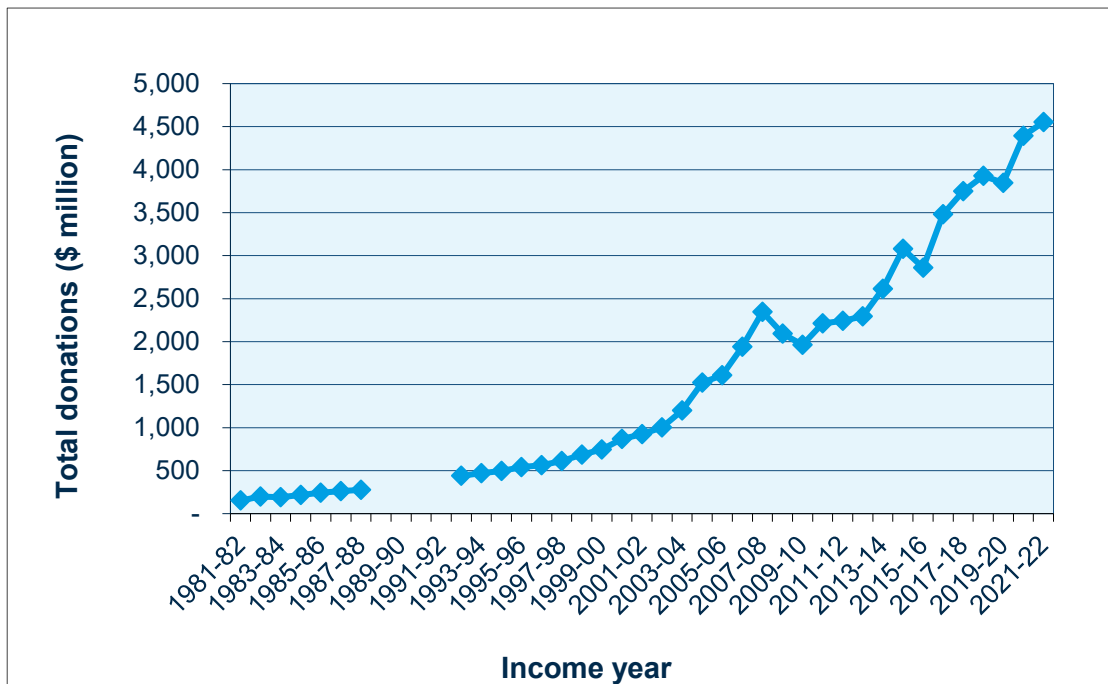


Chart 13 displays the inflation-adjusted total tax-deductible donations since 1980–81, using the base year of 2011–12.¹⁷ Overall, the growth in actual total tax-deductible donations made by Australian taxpayers far exceeds inflation as measured by the Consumer Price Index (CPI).

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

Chart 13: Inflation-adjusted total tax-deductible donations since 1981–82

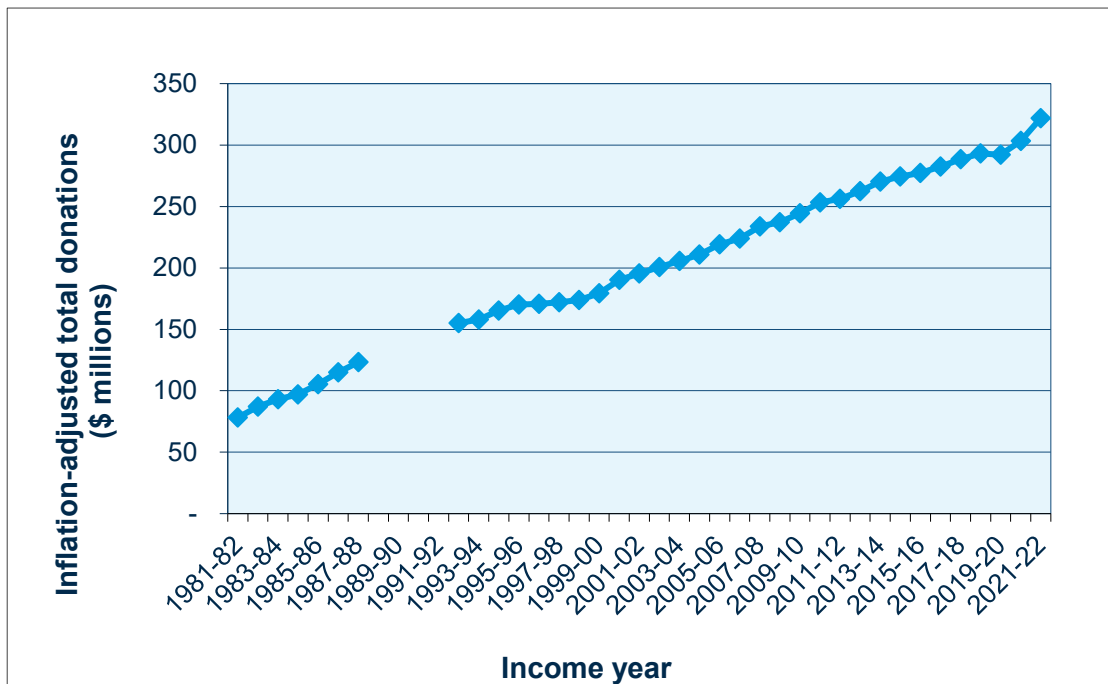


Chart 14 shows that, in 2021–22, 4.27 million taxpayers (or 27.46 per cent of the Australian taxpaying population of 15.54 million) made and claimed tax-deductible donations. This is a decrease from 2020–21 when 27.71 per cent of taxpayers claimed a deduction and is the lowest percentage recorded and the fourth 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

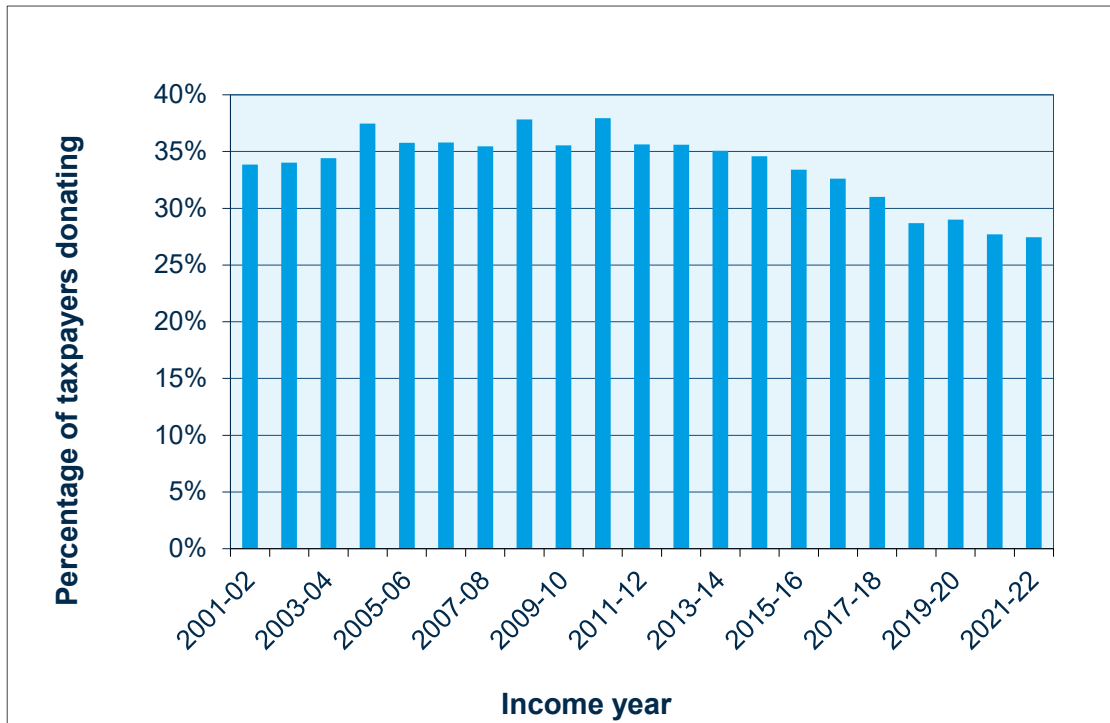


Chart 15 shows the number of taxpayers who claimed tax-deductible donations to DGRs against the total number of taxpayers for each financial year from 2000–01 to 2021–22. While the number of taxpayers has steadily risen in the past twenty years, the number of donating taxpayers has varied across the years. This year, the number of donating taxpayers decreased 1.72 per cent (or by 72,269).

Chart 15: Donating taxpayers to total taxpayers by year

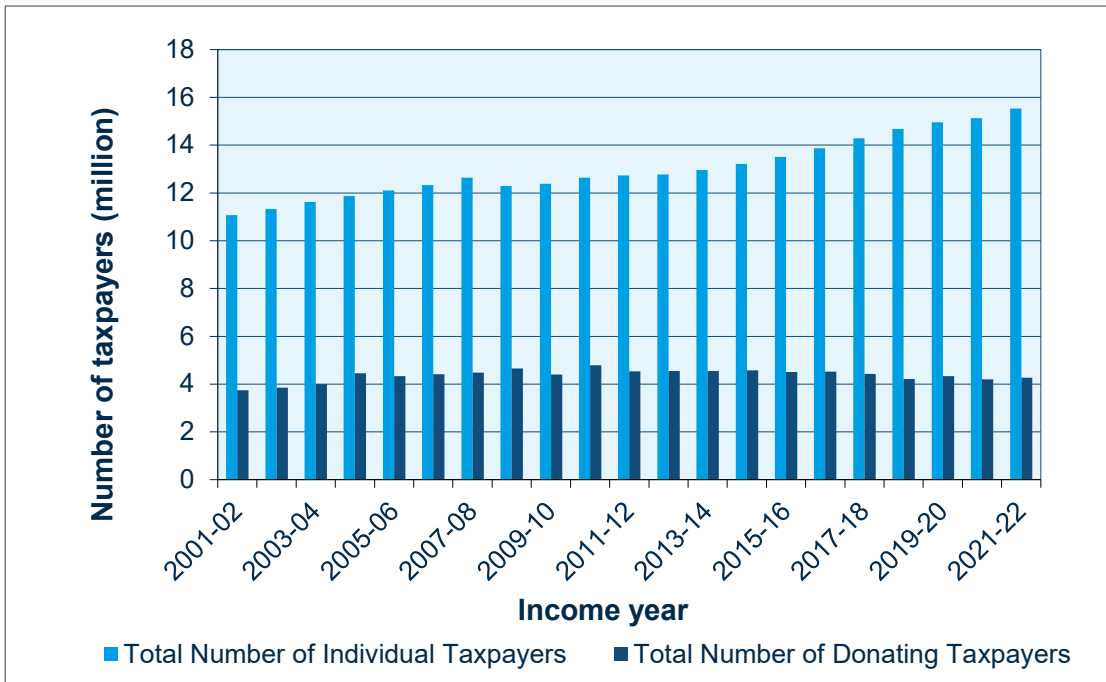


Chart 16 shows a comparison of the average tax-deductible donation made to DGRs and claimed by individual Australian taxpayers from 2000–01 to 2021–22. The average tax-deductible donation for 2021–22 was \$1,067.17. This represents an increase of 1.90 per cent from the previous income year, when the average donation was \$1,047.27. This is the second time the average donation has been more than \$1,000. The median amount claimed by taxpayers in 2021–22 was \$148, an increase from \$130 seen in the previous two years.¹⁸

¹⁸ 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.

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

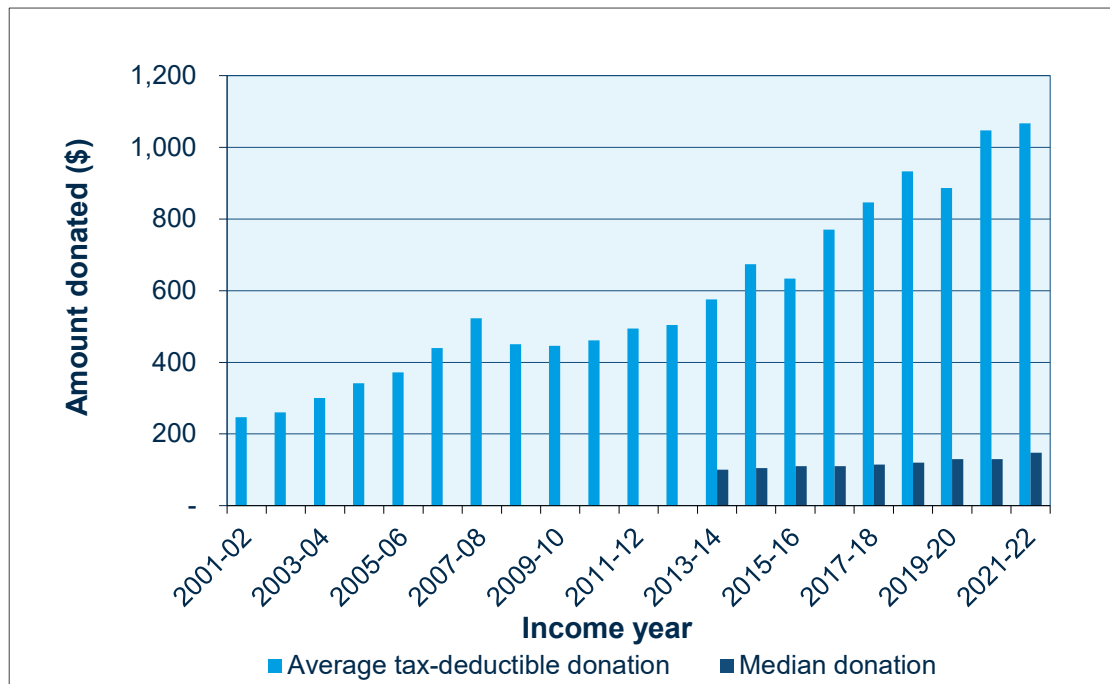
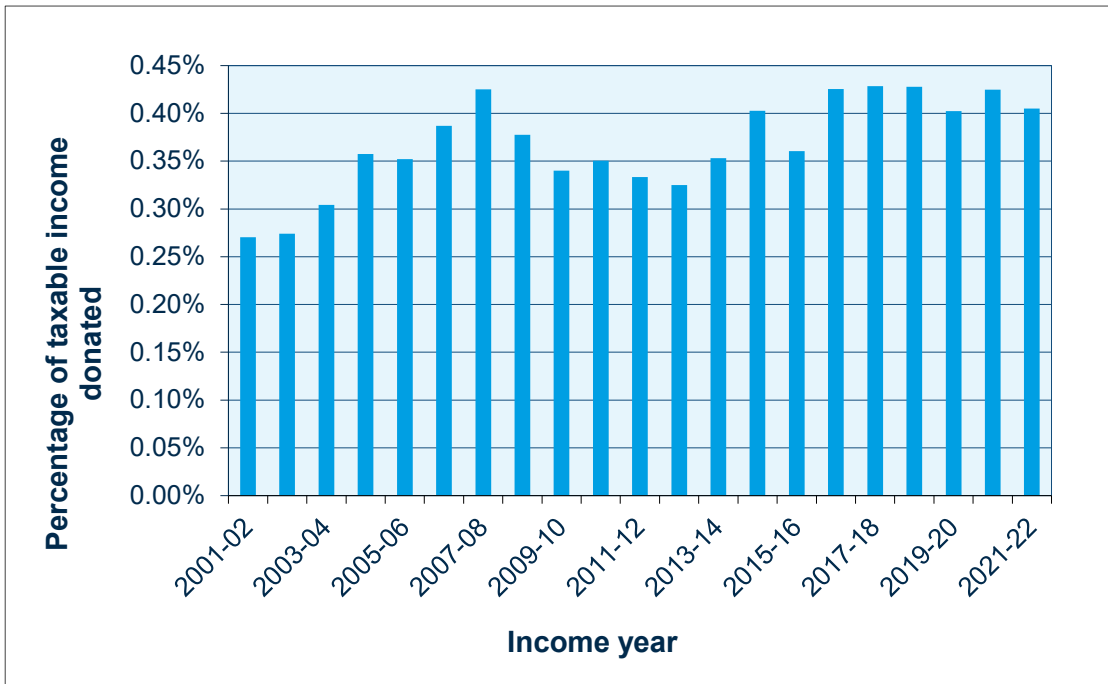


Chart 17 graphs the percentage of their taxable income that Australians donate to DGRs and claim as tax deductions. In 2021–22, on average, those individual taxpayers who made tax-deductible donations to DGRs donated 0.41 per cent of their taxable income. This is a slight decrease from the previous year when taxpayers donated 0.42 per cent of their taxable income.

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 2019–20. Over the past ten years (2011–2021), the amount donated by taxpayers has, on average, been 0.39 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](#)).¹⁹ The number of people employed by organisations which have workplace giving programs has increased by 10 per cent to 4,759,945 in 2021–22. However, the number of employees using workplace giving has decreased by 1.21 per cent from 2020–21. Similarly, the percentage of employees using workplace giving has decreased to 4.30 per cent in 2021–22.

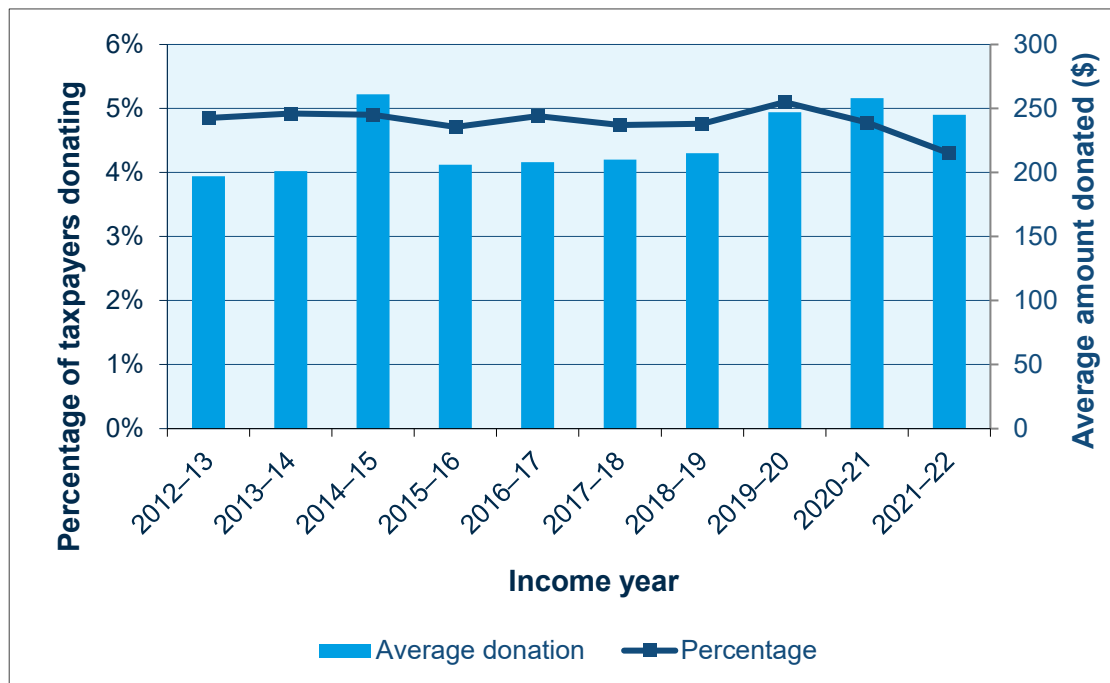
The total amount given using workplace giving was \$50 million in 2021–22, a decrease from \$53 million the previous year. In 2021–22, the average donation through workplace giving was \$245, while the median donation was \$85.

Table 7: Workplace giving programs, 2011–12 to 2021–22 income years

	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%	52	247	100
2020–21	4,326,985	206,954	4.78%	53	258	100
2021–22	4,759,945	204,458	4.30%	50	245	85

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. This year, 4.30 per cent of the eligible workforce participated in workplace giving, the lowest recorded amount in the past decade. The average donation also dropped for the first time since 2015–16.

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



Summary and Discussion

Based on the data extracted from Table 3 in the Appendix (comprising Charts 11 to 18), the analysis reveals that Australia's giving in 2021–22 was a mixed bag. The overall amount donated has increased to \$4.5 billion. However, the percentage of taxpayers donating has returned to the downward trend that has been seen since 2010–11, falling to 27.46 per cent, the lowest percentage ever recorded and the fourth consecutive year where less than 30 per cent of taxpayers claimed a donation. The percentage of income donated decreased to 0.41 per cent. In 2021–22, the average donation increased to \$1,067.17, while the median amount donated by individuals increased to \$148.

Through workplace giving programs, the average donation was \$245 while the median donation was \$85.

Individual Taxpayer Donations by GENDER and AGE

Table 4 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 2021–22 income tax return, broken down by gender and age.¹⁹

Chart 19 reveals that in 2021–22, 2 million male taxpayers made and claimed tax-deductible donations to DGRs totalling \$2.57 billion. This represented 56.36 per cent of all tax-deductible donations made and claimed in the year. A total of 2.24 million female taxpayers made and claimed tax-deductible donations to DGRs totalling \$1.99 billion in 2021–22. This represented 43.64 per cent of all tax-deductible donations made and claimed in 2021–22.

Chart 19: Total tax-deductible donations by gender, 2021–22

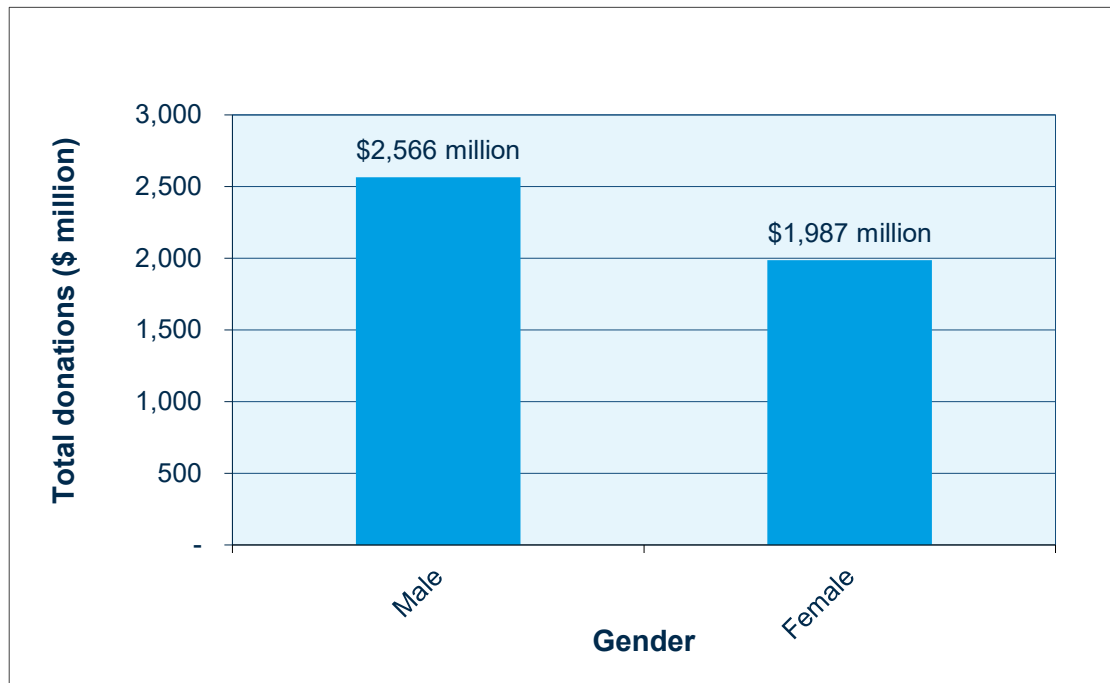
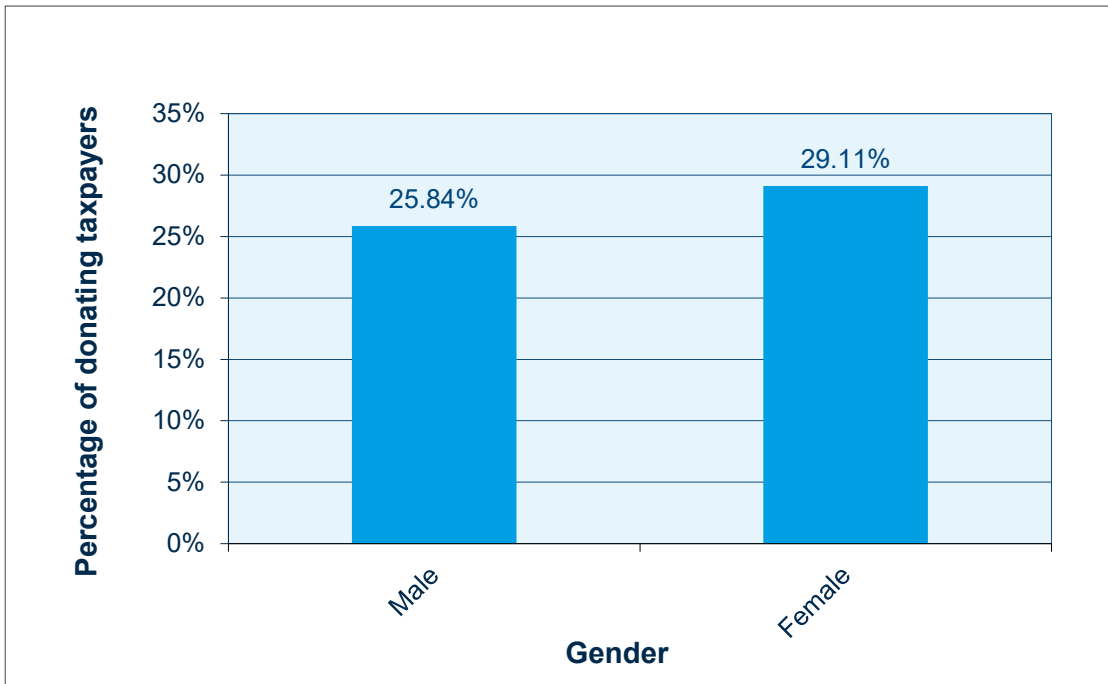


Chart 20 reveals that 29.11 per cent of female taxpayers and 25.84 per cent of male taxpayers claimed tax-deductible donations to DGRs in 2021–22. The combined average was 27.46 per cent.

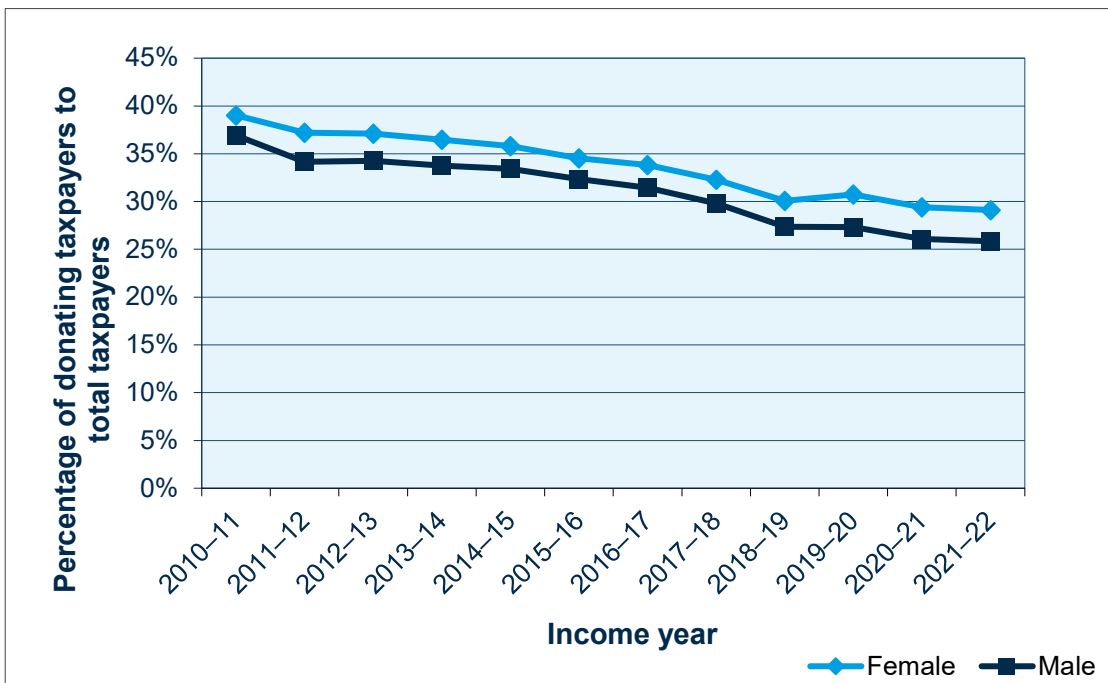
¹⁹ Please note, the data displayed is for people nominating their gender as either male or female. Data for people identifying their gender as 'other' is not displayed.

Chart 20: Percentage of donating taxpayers to total taxpayers by gender, 2021–22



This is the lowest percentage ever recorded and continues the downward trend that has been evident since 2010–11. (see Chart 21).

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



The average tax-deductible donation made to DGRs and claimed in 2021–22 by male taxpayers was \$1,264 (a decrease of 5.92 per cent from \$1,343.48 in 2020–21). The

average tax-deductible donation for female taxpayers was \$888.50 (an increase of 14.34 per cent from \$777.06 in 2020–21) (see Chart 22). Chart 23 tracks this over the last decade and shows that male taxpayers consistently claim a larger average donation than female taxpayers.

Chart 22: Average tax-deductible donation by gender, 2021–22

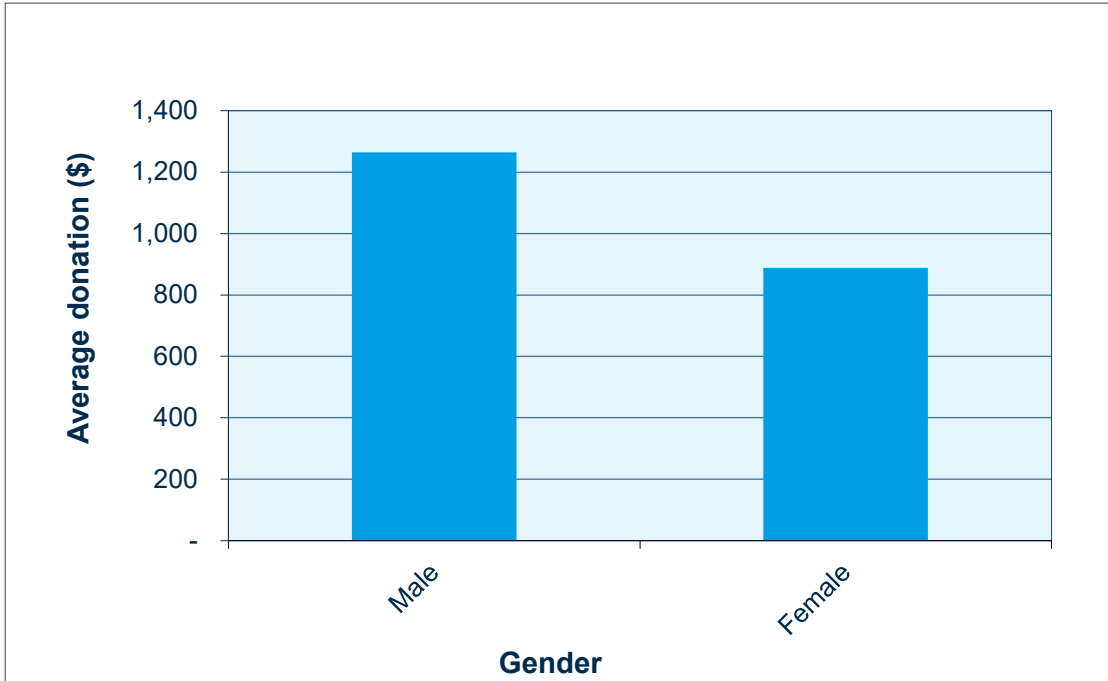


Chart 23: Average tax-deductible donation by gender, by year

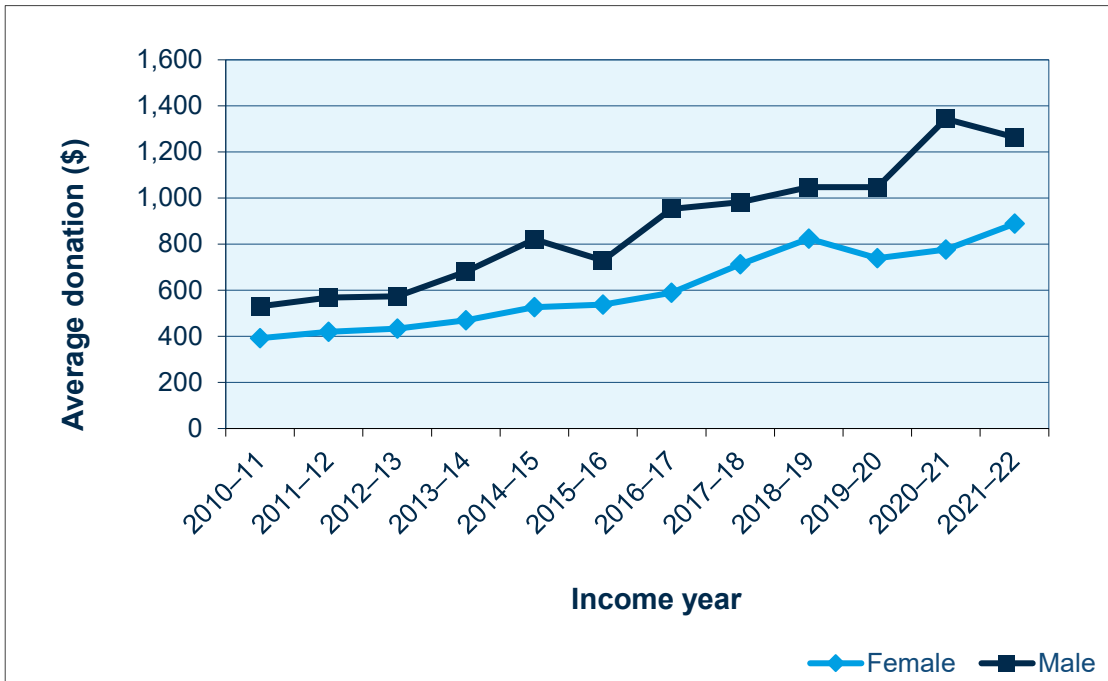


Chart 24 graphs the amount donated relative to the taxpayers' taxable income. The chart reveals that in 2021–22, on average, female taxpayers who made donations to DGRs claimed 0.43 per cent of their taxable income, an increase from 0.40 per cent in 2020–21. Male taxpayers claimed 0.39 per cent of their taxable income in tax-deductible donations (a decrease from 0.44 per cent in 2020–21).

Chart 24: Tax-deductible donations as a percentage of taxable income by gender, 2021–22

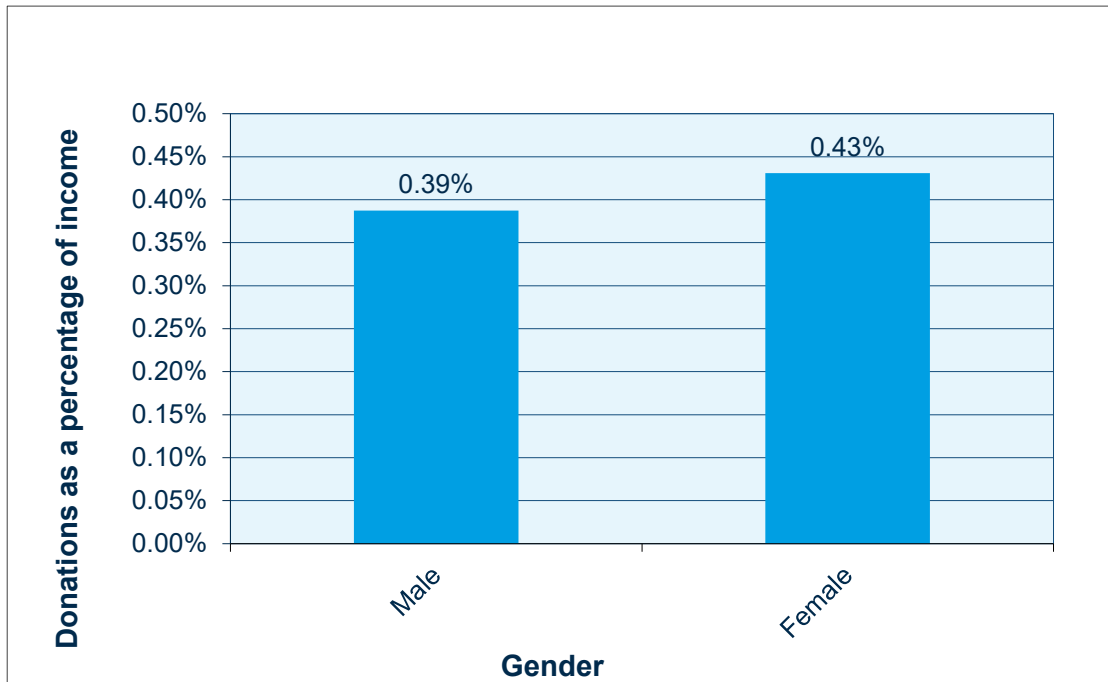


Chart 25 tracks this pattern since 2010–11 and shows that, except for 2016–17 and 2020–21, female taxpayers donated more than male taxpayers as a percentage of their income.

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

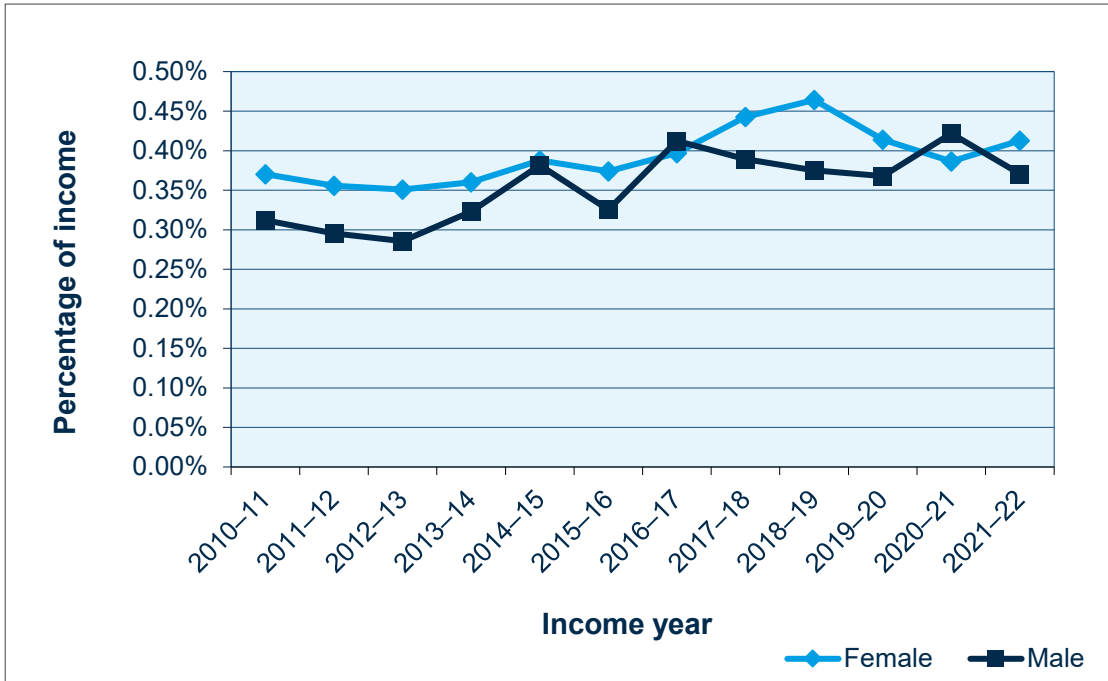


Table 3 in the Appendix provides the breakdown of gift deductions by age and gender. Claimants aged 75 and over donated the largest percentage of the national total (20.48 per cent). Claimants in this age group donated an average of \$6,347 in 2021–22, compared to the national average of \$1,067. This was the largest of all age groups.

The largest percentage of donating taxpayers to total taxpayers came from those aged 55–59 years (34.15 per cent). They donated \$949.06 on average.

Chart 26 reveals that the average tax-deductible donation claimed in 2021–22 by both male and female taxpayers generally increases with age. This chart indicates that in 2021–22, females aged 75 years and over had the highest average tax-deductible donation (\$6,402) of all age brackets, followed by males aged 70–74 years (\$6,291).

Chart 26: Average tax-deductible donations by age and gender, 2021–22

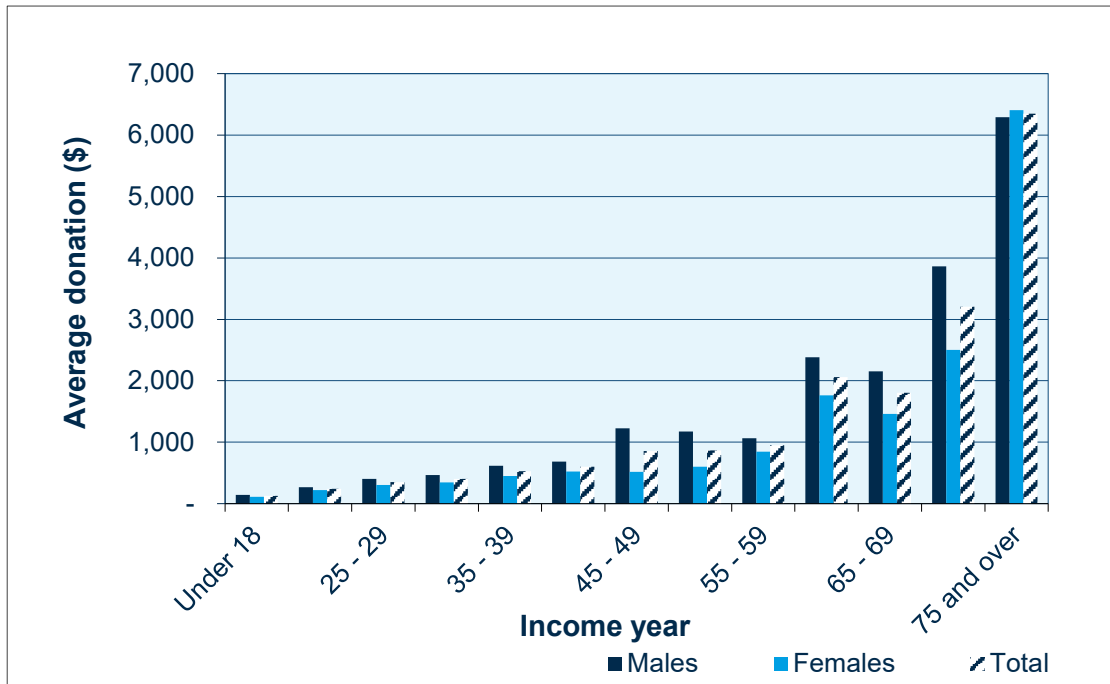


Chart 27 displays the average difference in the average amount donated between males and females in each age group in 2021–22. Males have a higher average donation than females for every age group except in the 75 years and over age group.

Chart 27: Average donation difference between males and females, 2021–22

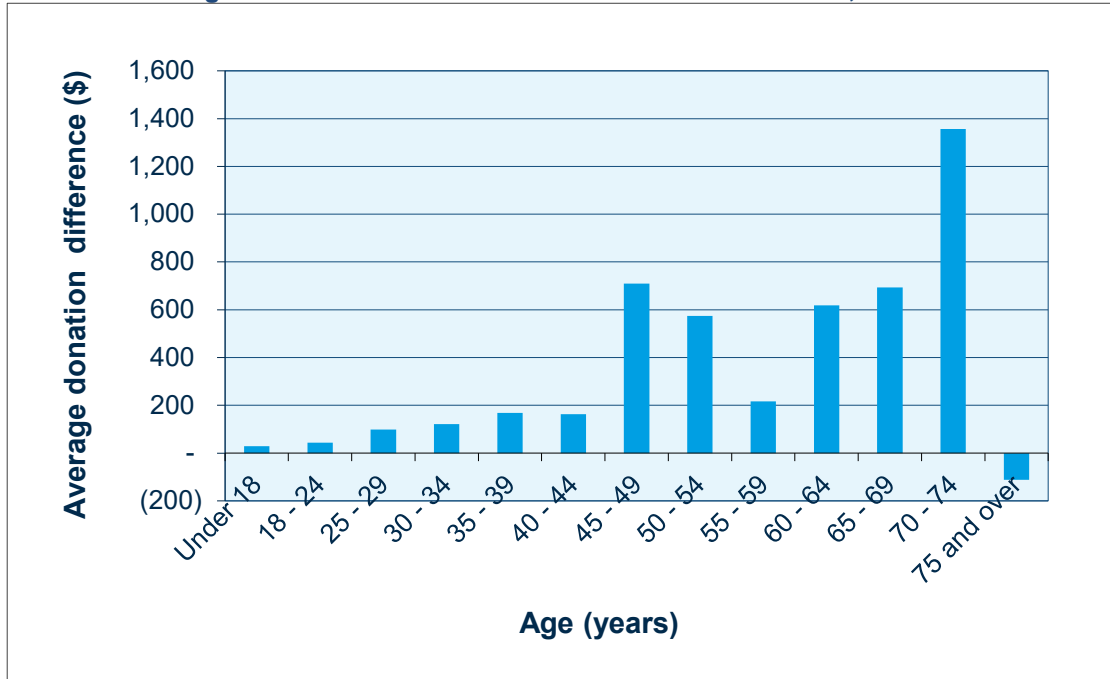


Chart 28 displays the average difference in donations between males and females across all age groups from 2010–11 to 2021–22 compared to the difference in average taxable

income. In 2021–22, males on average donated \$375.49 and earned \$25,459 more than females. Overall, the difference in average taxable income has been between a low of \$21,480 in 2010–11 and a high of \$25,459 recorded this year while the difference in average donation has fluctuated between a low of \$138.42 in 2010–11 and a high of 566.41 in 2020–21.

Chart 28: Difference in average amount donated between males and females compared to difference in average taxable income, 2010–11 to 2021–22

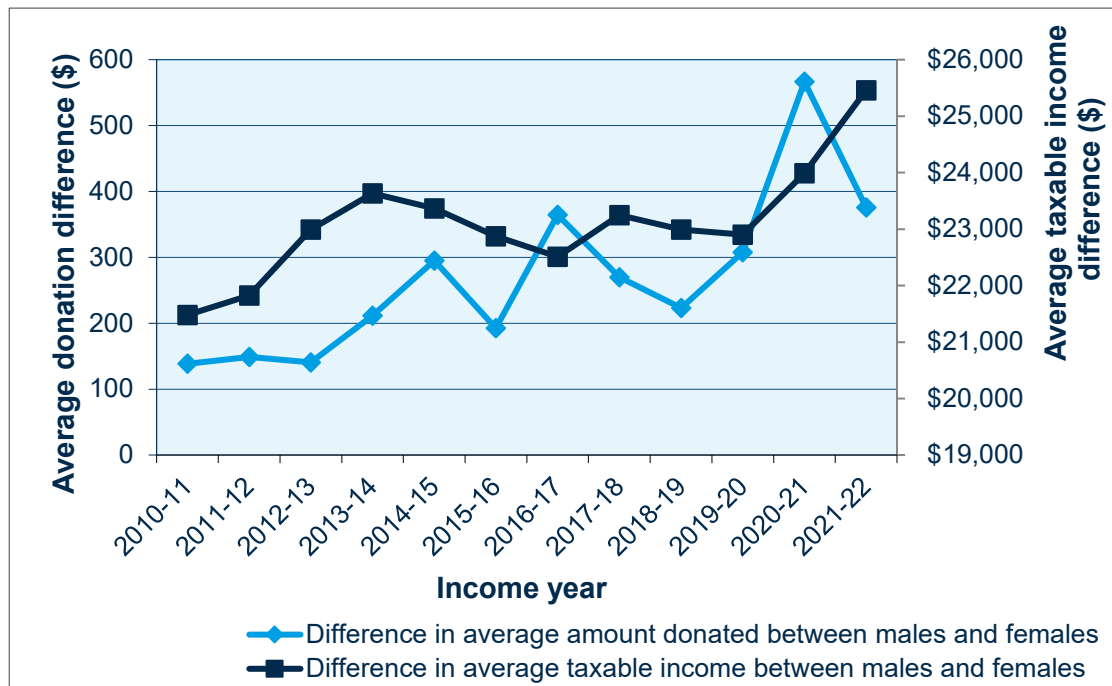


Chart 29 reveals that the total amount claimed in 2021–22 by male and female taxpayers generally increases with age but sharply decreases at 65–69 years (commonly retirement age). Usually this drop occurs at 60–64 years for males but this year the drop has happened at an older age and then remained steady until the increase in the 75 years and over age group.

Chart 29: Total tax-deductible donations by age and gender, 2021–22

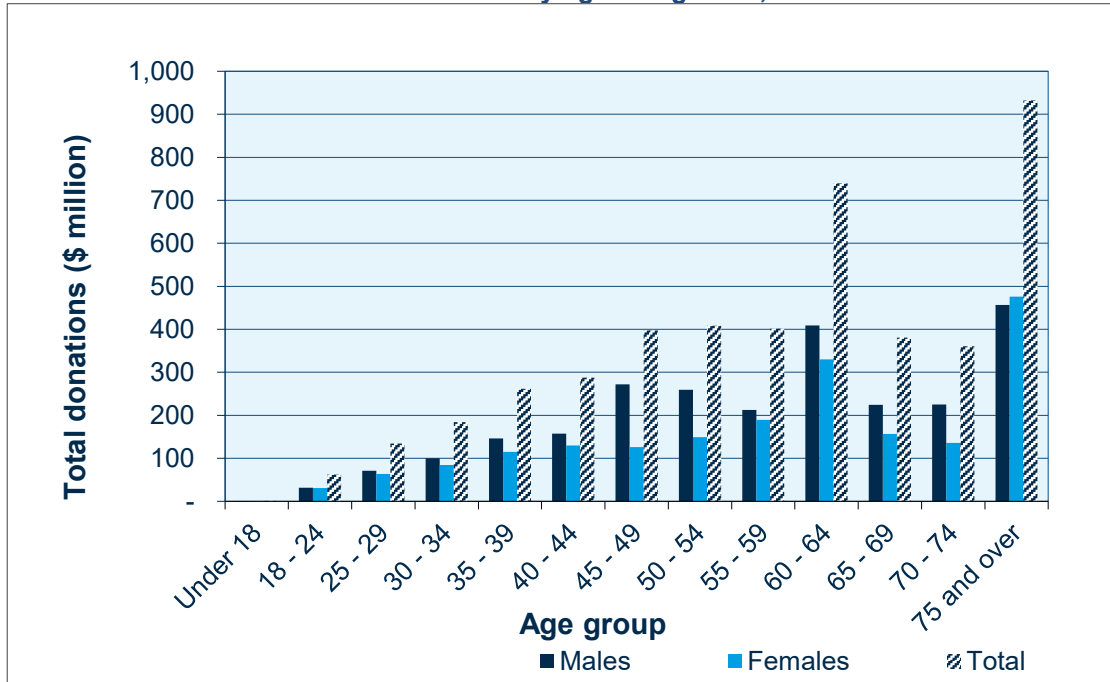


Chart 30 reveals that the number of total taxpayers is highest in the 18–24 years age bracket. Apart from those under 18, this age bracket has the lowest percentage of donating taxpayers with only 14.17 per cent donating compared to the national average of 27.46 per cent. Those aged 35–39 years had the highest number of donating taxpayers, but those aged 55–59 years had the highest percentage of donors, compared to non-donors (34.15 per cent).

Chart 30: Number of donating, non-donating and total number of taxpayers, 2021–22



Summary and Discussion

Based on the data extracted from Table 4 in the Appendix (forming the basis of Charts 19 to 30), the analysis reveals that there are some differences in tax-deductible giving by gender. Male taxpayers in 2021–22 donated more in monetary terms than female taxpayers (both in terms of total and average tax-deductible donations). However, females donated more as a percentage of their respective taxable incomes, 0.43 per cent, compared to 0.39 per cent for males. In terms of donating taxpayers as a percentage of total taxpayers expressed by gender, more females claimed a tax-deductible donation (29.11 per cent) compared to males (25.84 per cent). The combined average was 27.46 per cent.

In terms of age, generally the amount donated increases with age apart from a drop at the point of retirement, which has shifted to 65–69 years for males rather than the 60–64 years bracket previously. The age bracket 55–59 years had the greatest percentage of donors (34.15 per cent) while only 24.60 per cent of people aged 75 years and over claimed deductions for donations. However, their average donation was \$6,347.57, much higher than the average for all age groups (\$1,067.17).

Individual Taxpayer Donations by STATE or TERRITORY OF RESIDENCE

Table 5 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 2021–22 income tax returns according to their state or territory of residence.²⁰

Chart 31 reveals that 34.18 per cent of total taxpayers in the **Australian Capital Territory** claimed tax-deductible donations in 2021–22, once again the highest of all states and territories (although it has dropped slightly from 34.27 per cent in 2020–21). In **Victoria**, 29.80 per cent of taxpayers claimed tax-deductible donations, followed by the **New South Wales** with 27.92 per cent. **South Australia** was the lowest at 25.10 per cent. The national average was 27.46 per cent (a decrease from 2020–21 where 27.71 per cent of taxpayers claimed a tax-deductible gift).

Chart 31: Percentage of donating taxpayers to total taxpayers by state or territory of residence, 2021–22

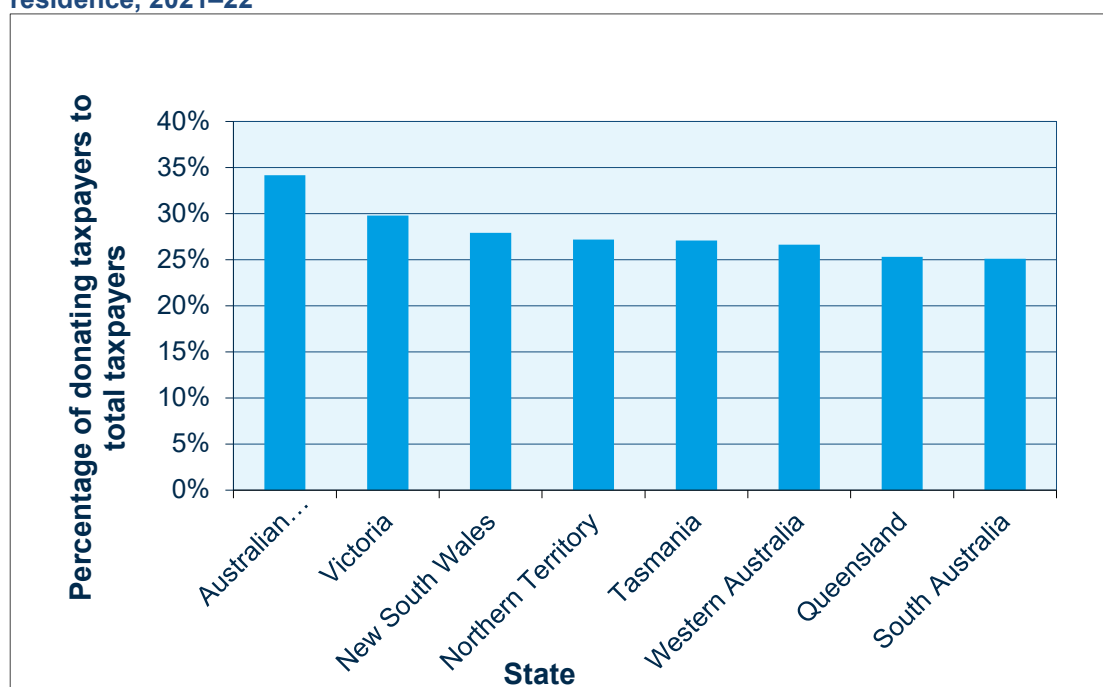
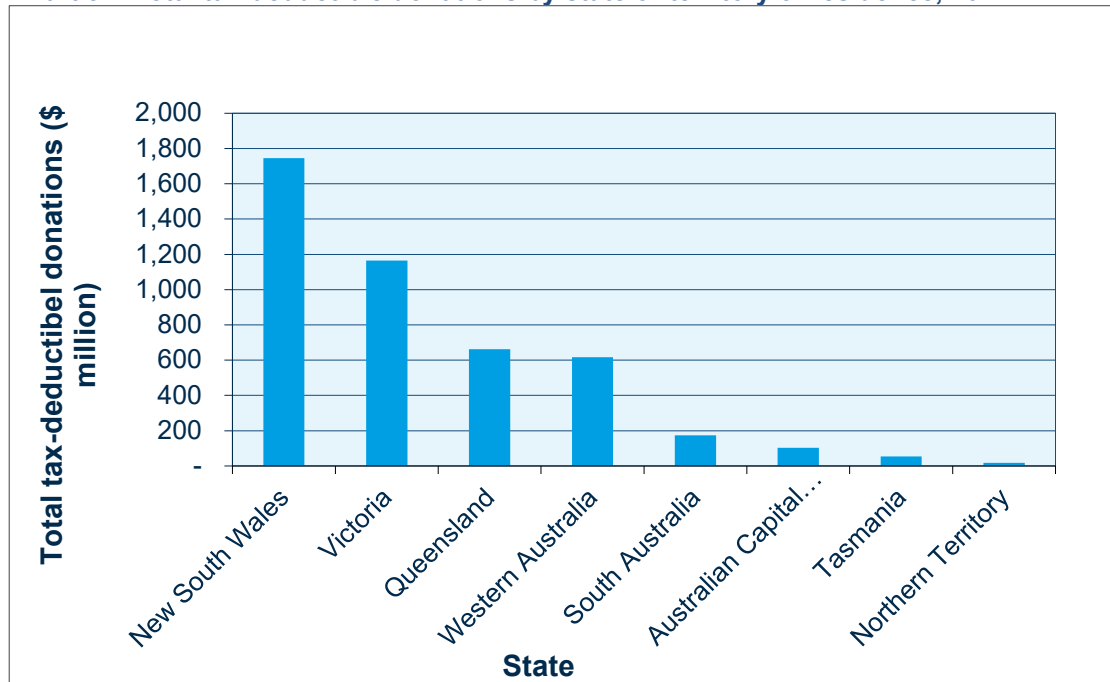


Chart 32 reveals that in 2021–22, **New South Wales** taxpayers claimed the highest total value of tax-deductible donations to DGRs (\$1.75 billion). This is consistent with previous years.

²⁰ 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, 2021–22



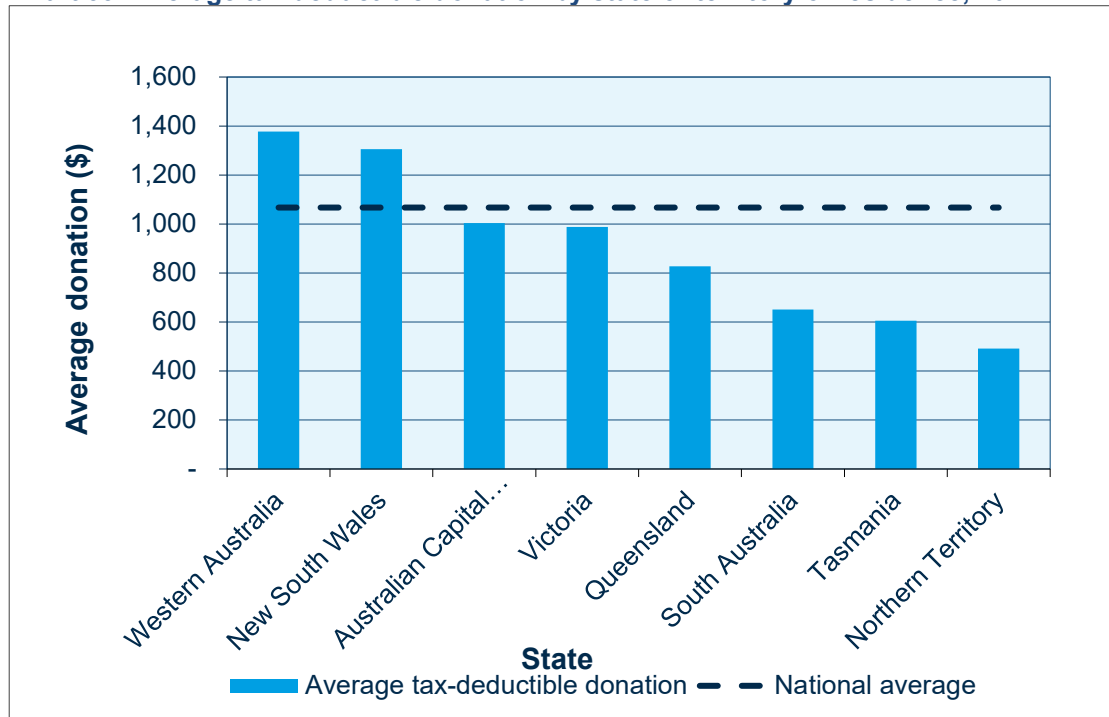
In 2021–22, a total of \$1.75 billion was donated and claimed by 1,337,056 taxpayers in **New South Wales**. This amount represented 38.34 per cent of the national total claimed and is a 26 per cent increase from \$1.38 billion claimed in 2020–21.

The next largest donor state was **Victoria** with 1,179,592 taxpayers claiming tax-deductible donations totalling \$1.16 billion, representing 25.59 per cent of the national total.

Overall, 799,184 **Queensland** taxpayers donated a total of \$661 million (representing 14.53 per cent of the national total). Together, these three states (**NSW, VIC, and QLD**) accounted for 78.46 per cent of total tax-deductible donations made to DGRs in 2021–22.

In terms of average tax-deductible donations per state, [Chart 33](#) reveals that, once again, residents in **Western Australia** made and claimed the largest average tax-deductible donation of \$1,37. However, this was a decrease of 20.38 per cent from 2020–21 where the average tax-deductible donation in **Western Australia** was \$1,729.

Chart 33: Average tax-deductible donation by state or territory of residence, 2021–22



This was then followed by the taxpayers living in **New South Wales** (\$1,305.45), the **Australian Capital Territory** (\$1,003.52) and **Victoria** (\$987.51).

Taxpayers from the **Northern Territory** and **Tasmania** had the lowest average tax-deductible donations at \$491.15 and \$605.66, respectively. The national average for tax-deductible donations made to DGRs was \$1,067.17 (a small increase of 1.90 per cent from \$1,047.27 for the previous financial year).

Chart 34 displays the median donation claimed by taxpayers in each state and territory.²¹ Those in the **Australian Capital Territory** had the greatest median donation of \$250 (up from \$240 in 2020–21), while those in **New South Wales** had a median donation of \$166. The median donation for **Victoria** and **South Australia** was \$125 with **Queensland**, the **Northern Territory** and **Western Australia** all having a median donation of \$120. **Tasmania** (\$110) once again had the lowest median donation.

²¹ 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.

Chart 34: Median tax-deductible donation by state or territory of residence, 2021–22

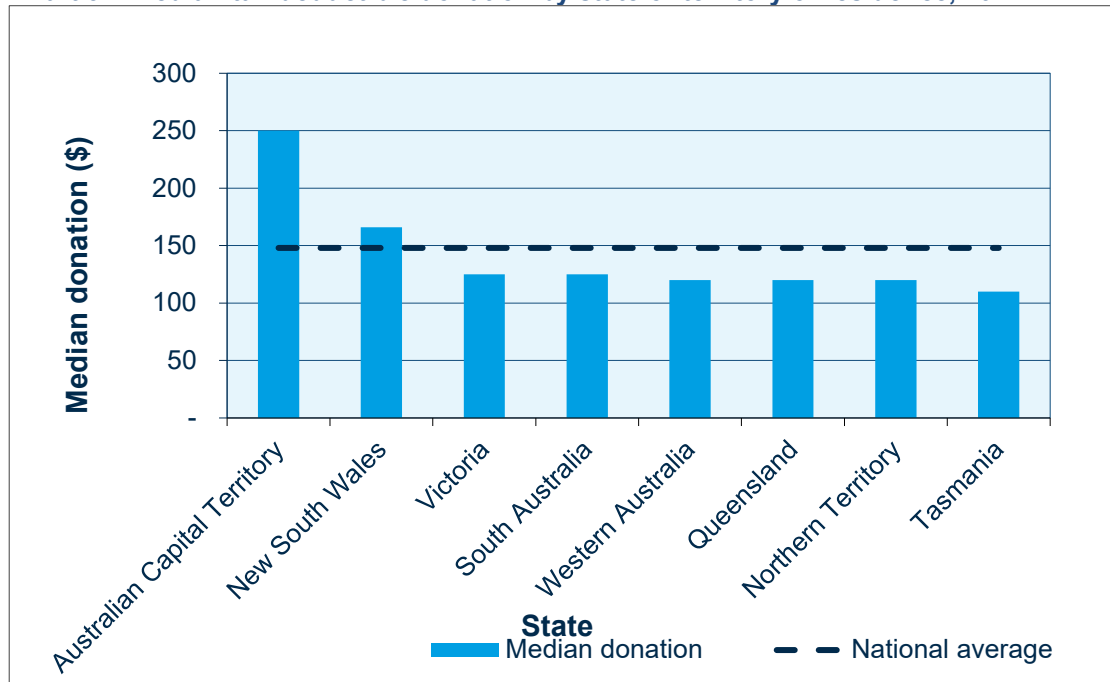


Chart 35 graphs the amount donated relative to the taxable income of taxpayers across each state for the 2021–22 financial year. Taxpayers in **New South Wales** and **Western Australia** donated 0.48 per cent of their income. This is an increase from 0.41 per cent for taxpayers in **New South Wales** in 2020-21, but a decrease from 0.63 per cent for **Western Australian** taxpayers in 2020-21. The national average in 2021-22 was 0.41 per cent.

Chart 35: Tax-deductible donations as a percentage of taxable income by state or territory of residence, 2021–22

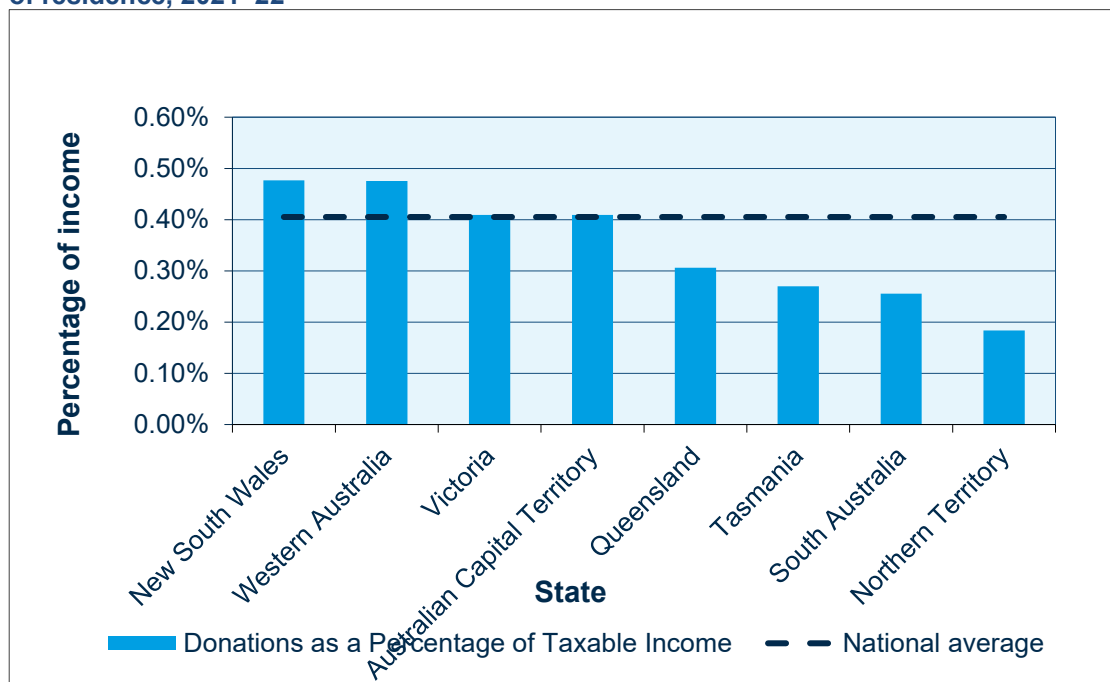


Chart 36 examines, in closer detail, the **Western Australian** donations as a percentage of taxable income over the past ten years. It highlights that prior to 2016–17, Western Australians were donating below the national average, but this has jumped significantly over the past five years to be well above the national average. In 2021–22, the percentages have dropped over the last three years but remain above the national average.

Chart 36: Donations as a percentage of income, Western Australia compared to the national average, 2010–11 to 2021–22



Some 48.16 per cent of total donations in Western Australia came from the postal code **WA 6011 (Cottesloe, Peppermint Grove)**. While significant, this is lower than the previous year when 66.84 per cent of WA donations came from this postcode. 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](#)). Both WA state and national data are significantly influenced by the donations of taxpayers in WA 6011.

Table 8: Donations from postcode WA 6011 compared to WA total, 2021–22

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	447,517	616	26.64%	0.48%	1,376.99
WA 6011	1,948	297	29.06%	14.99%	152,350.05
WA Total (Without WA 6011)	445,569	319	26.63%	0.25%	716.95
Australia Total	4,265,874	4,552	27.46%	0.41%	1,067.17
Australia Total (without WA 6011)	4,263,926	4,256	27.46%	0.38%	998.06

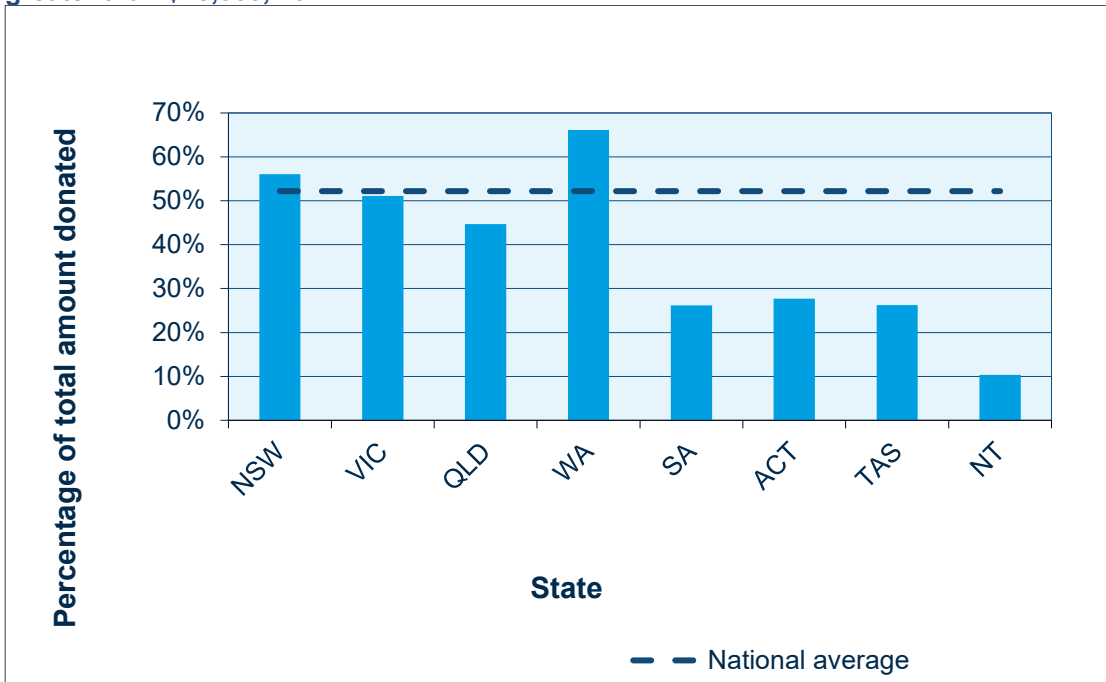
Value of Gifts Claimed by State and Territory

The ATO also provides information on the number of gifts by dollar value 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 2021–22.

In all states and territories, the most common gift value was between \$251 and \$1,000, contributing between 23.61 per cent (in **Tasmania**) and 32.29 per cent (in **Australian Capital Territory**) of the total number of donations claimed.

While fewer in number (ranging from 0.09 per cent to 0.30 per cent of all donations), those who claimed gifts valued at more than \$25,000 made up the largest contributions to the total amount donated in each state except the **Australian Capital Territory** and the **Northern Territory**. Donations by these individuals ranged from 10.32 per cent of the total amount claimed in the **Northern Territory** to 66.10 per cent of the total amount donated in **Western Australia** (just 751 people gave donations totalling \$407 million, an average donation of \$542,357) (see Chart 37).

Chart 37: Percentage of total amount donated in each state or territory by gifts that were greater than \$25,000, 2021–22



Detailed data on the number and value of gifts for each state and territory are shown in Tables 9–16.

Table 9: Number and value of gifts claimed by taxpayers in New South Wales, 2021–22

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	176,611	13.21%	2,377,419	0.14%
\$26 to \$50	150,285	11.24%	6,623,591	0.38%
\$51 to \$100	197,293	14.76%	16,219,367	0.93%
\$101 to \$250	289,796	21.67%	49,922,833	2.86%
\$251 to \$1,000	358,965	26.85%	185,495,111	10.63%
\$1,001 to \$5,000	136,154	10.18%	277,064,166	15.87%
\$5,001 to \$10,000	15,909	1.19%	110,070,653	6.31%
\$10,001 to \$25,000	8,025	0.60%	119,796,693	6.86%
More than \$25,000	4,018	0.30%	977,886,902	56.02%
Total	1,337,056	100%	1,745,456,735	100%

Table 10: Number and value of gifts claimed by taxpayers in Victoria, 2021–22

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	181,336	15.37%	2,538,589	0.22%
\$26 to \$50	168,045	14.25%	7,455,600	0.64%
\$51 to \$100	189,637	16.08%	15,896,627	1.36%
\$101 to \$250	248,153	21.04%	42,934,644	3.69%
\$251 to \$1,000	275,238	23.33%	140,834,810	12.09%
\$1,001 to \$5,000	97,266	8.25%	196,090,179	16.83%
\$5,001 to \$10,000	11,283	0.96%	78,281,254	6.72%
\$10,001 to \$25,000	5,723	0.49%	85,598,600	7.35%
More than \$25,000	2,911	0.25%	595,227,683	51.10%
Total	1,179,592	100%	1,164,857,986	100%

Table 11: Number and value of gifts claimed by taxpayers in Queensland, 2021–22

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	150,494	18.83%	2,030,939	0.31%
\$26 to \$50	107,524	13.45%	4,686,770	0.71%
\$51 to \$100	117,255	14.67%	9,580,433	1.45%
\$101 to \$250	156,786	19.62%	26,944,594	4.07%
\$251 to \$1,000	193,553	24.22%	98,010,320	14.82%
\$1,001 to \$5,000	61,544	7.70%	123,836,371	18.72%
\$5,001 to \$10,000	7,383	0.92%	51,089,828	7.72%
\$10,001 to \$25,000	3,354	0.42%	49,584,838	7.50%
More than \$25,000	1,291	0.16%	295,600,872	44.70%
Total	799,184	100%	661,364,965	100%

Table 12: Number and value of gifts claimed by taxpayers in South Australia, 2021–22

Value of deductible gifts	No. of donating taxpayers	Percentage of total donating taxpayers	Total value of gifts (\$)	Percentage of total value of gifts
\$1 to \$25	46,930	17.54%	653,810	0.38%
\$26 to \$50	35,753	13.36%	1,553,437	0.89%
\$51 to \$100	39,860	14.90%	3,230,415	1.86%
\$101 to \$250	52,476	19.61%	8,957,421	5.15%
\$251 to \$1,000	65,771	24.58%	33,677,510	19.36%
\$1,001 to \$5,000	22,490	8.41%	44,956,270	25.84%
\$5,001 to \$10,000	2,622	0.98%	18,029,368	10.36%
\$10,001 to \$25,000	1,176	0.44%	17,345,504	9.97%
More than \$25,000	458	0.17%	45,578,541	26.20%
Total	267,536	100%	173,982,276	100%

Table 13: Number and value of gifts claimed by taxpayers in Western Australia, 2021–22

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	90,147	20.14%	1,148,281	0.19%
\$26 to \$50	55,673	12.44%	2,437,418	0.40%
\$51 to \$100	62,508	13.97%	5,259,373	0.85%
\$101 to \$250	85,531	19.11%	14,846,200	2.41%
\$251 to \$1,000	110,542	24.70%	56,884,977	9.23%
\$1,001 to \$5,000	36,591	8.18%	72,973,464	11.84%
\$5,001 to \$10,000	3,823	0.85%	26,526,231	4.30%
\$10,001 to \$25,000	1,951	0.44%	28,842,638	4.68%
More than \$25,000	751	0.17%	407,309,999	66.10%
Total	447,517	100%	616,228,581	100%

Table 14: Number and value of gifts claimed by taxpayers in Tasmania, 2021–22

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	19,543	21.93%	264,762	0.49%
\$26 to \$50	12,027	13.50%	526,944	0.98%
\$51 to \$100	12,081	13.56%	986,779	1.83%
\$101 to \$250	16,079	18.04%	2,766,667	5.13%
\$251 to \$1,000	21,042	23.61%	10,764,378	19.94%
\$1,001 to \$5,000	7,097	7.96%	14,079,385	26.09%
\$5,001 to \$10,000	725	0.81%	4,959,113	9.19%
\$10,001 to \$25,000	370	0.42%	5,451,803	10.10%
More than \$25,000	149	0.17%	14,171,979	26.26%
Total	89,113	100%	53,971,810	100%

Table 15: Number and value of gifts claimed by taxpayers in Australian Capital Territory, 2021-22

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	10,594	10.27%	145,691	0.14%
\$26 to \$50	9,397	9.11%	407,420	0.39%
\$51 to \$100	12,090	11.72%	984,152	0.95%
\$101 to \$250	20,093	19.49%	3,469,400	3.35%
\$251 to \$1,000	33,296	32.29%	17,928,688	17.33%
\$1,001 to \$5,000	15,077	14.62%	30,243,687	29.23%
\$5,001 to \$10,000	1,599	1.55%	10,977,321	10.61%
\$10,001 to \$25,000	731	0.71%	10,651,858	10.29%
More than \$25,000	241	0.23%	28,672,474	27.71%
Total	103,118	100%	103,480,691	100%

Table 16: Number and value of gifts claimed by taxpayers in Northern Territory, 2021-22

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	7,218	20.03%	93,432	0.53%
\$26 to \$50	4,667	12.95%	206,340	1.17%
\$51 to \$100	5,216	14.48%	438,038	2.48%
\$101 to \$250	6,672	18.52%	1,177,325	6.65%
\$251 to \$1,000	8,919	24.76%	4,523,343	25.56%
\$1,001 to \$5,000	2,904	8.06%	5,720,648	32.33%
\$5,001 to \$10,000	271	0.75%	1,844,837	10.43%
\$10,001 to \$25,000	129	0.36%	1,866,035	10.55%
More than \$25,000	33	0.09%	1,825,533	10.32%
Total	36,029	100%	17,695,531	100%

Summary and Discussion

Based on the data extracted from Table 5 in the Appendix (comprising Charts 31 to 37 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 2021–22 (\$1.75 billion), followed by taxpayers in **Victoria** (\$1.16 billion). Taxpayers from **Western Australia** made the highest average tax-deductible donation to DGRs (\$1,377) and donated the highest amount as a percentage of their income along with **New South Wales** (both 0.48 per cent), 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 (34.18 per cent). The largest median donation was made by those in the **Australian Capital Territory** (\$250), followed at a distance by those in **New South Wales** (\$166). The median amount claimed nationally was \$148.

Individual Taxpayer Donations by POSTCODE OF RESIDENCE

The ATO has, once again, provided information that makes it possible to drill down beyond the state of residence to examine the postcode of residence for taxpayers who claimed a tax-deductible gift.

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.²² 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 2021–22 was **WA 6011 (Cottesloe, Peppermint Grove)** which recorded \$297 million (see Table 17). This is a decrease of 41 per cent from the \$500 million claimed in 2020–21 but still accounted for 48.16 per cent of the total amount donated in Western Australia.

Table 17: Postcode with the highest total gifts claimed by taxpayers for each state and territory, 2021–22

State & postcode		Places within postcode	Total gifts claimed \$
WA	6011	Cottesloe, Peppermint Grove	296,777,900
NSW	2008	Chippendale, Darlington	197,304,868
QLD	4051	Alderley, Enoggera, Gaythorne, Grange, Newmarket, Wilston	108,831,860
VIC	3142	Hawksburn, Toorak	76,659,450
ACT	2603	Forrest, Griffith, Manuka, Red Hill	12,109,835
SA	5061	Hyde Park, Malvern, Unley, Unley Park	6,943,683
TAS	7250	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Trevallyn, Travellers Rest, Waverley, West Launceston,	5,513,016
NT	810	Alawa, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creek, Tiwi, Wagaman, Wanguri	3,380,920

New South Wales, Victoria, and Queensland, saw shifts from the previous year in the postcode that claimed the highest total of tax-deductible donations. Table 18 shows the

²² Groups which include miscellaneous data including unknown/invalid postcodes were excluded as they do not refer to a specific postcode or region.

changes that have occurred between 2019–20 and 2021–22 in each state and territory. **Western Australia, Tasmania, Northern Territory,** and the **Australian Capital Territory** have remained consistent over the past three years.

Table 18: Postcode with the highest total gifts claimed by taxpayers for each state and territory, 2019–20, 2020–21 and 2021–22

	2019–20	2020–21	2021–22
NSW	2088	2030	2008
	Mosman, Spit Junction	Dover Heights, HMAS Watson, Rose Bay North, Vaucluse, Watsons Bay	Chippendale, Darlington
VIC	3142	3068	3142
	Hawksburn, Toorak	Clifton Hill, Fitzroy North	Hawksburn, Toorak
QLD	4101	4105	4051
	Highgate hill, South Brisbane, South Brisbane BC, West End	Moorooka, Tennyson, Yeerongpilly	Alderley, Enoggera, Gaythorne, Grange, Newmarket, Wilston
SA	5066	5061	5061
	Beaumont, Burnside, Erindale, Hazelwood Park, Stonyfell, Waterfall Gully, Wattle Park	Hyde Park, Malvern, Unley, Unley Park	Hyde Park, Malvern, Unley, Unley 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	810	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 identifies the postcode in each state whose taxpayers had the largest average deductible gift. Once again, the postcode WA 6011 (Cottesloe, Peppermint Grove) recorded the highest average gift in the country at \$152,350. This has dropped by 40.88 per cent from \$257,676 in 2020–21. The average taxable income in this postcode was \$295,283, while the median taxable income was \$84,217 making this the postcode with the second highest income in in the country behind Double Bay (NSW 2028) which had an average gift of \$11,092 per gifting taxpayer (and an average taxable income of \$354,308). The postcode with the highest average donation in New South Wales was NSW 2008 (Chippendale, Darlington) where the average gift was \$147,794.

Table 19: Postcode with the highest average gift claimed by taxpayers for each state and territory, 2021–22

State & postcode		Places within postcode	Average gift per gifting taxpayer
WA	6011	Cottesloe, Peppermint Grove	152,350
NSW	2008	Chippendale, Darlington	147,794
VIC	3944	Portsea	35,447
QLD	4051	Alderley, Enoggera, Gaythorne, Grange, Newmarket, Wilston	18,022
SA	5136	Norton Summit	6,397
TAS	7001	Hobart	5,240
ACT	2603	Forrest, Griffith, Manuka, Red Hill	4,529
NT	0851	Katherine	1,156

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 second year in a row, the postcode with the highest participation rate was **WA 6920 (North Beach)** where 81.33 per cent claimed a gift.

Table 20: Postcode with the highest percentage of taxpayers claiming a gift for each state and territory, 2021–22

State & postcode		Places within postcode	Percentage of taxpayers claiming a gift
WA	6920	North Beach	81.33%
TAS	7051	Kingston	46.96%
VIC	3433	Monegeetta	42.97%
SA	5461	Balaklava, Bowillia, Dalkey, Erith, Everart Central, Goyder, Halbury, Hoskin Corner, Mount Templeton, Saints, Stow, Watchman, Whitwarta	40.84%
QLD	4744	Moranbah	39.73%
NSW	2333	Baerami, Baerami Creek, Bengalla, Castle Rock, Edderton, Gungal, Kayuga, Liddell, Manobalai, McCully's Gap, Muscle Creek, Muswellbrook, Sandy Hollow, Wybong	39.36%
ACT	2605	Curtin, Garran, Hughes	38.86%
NT	804	Parap	34.57%

Summary and Discussion

Based on the data extracted from Tables 6 and 7 in the Appendix (here Tables 17 to 20), the largest amount of tax-deductible donations to DGRs in 2021–22 both in total and on average came from the postcode WA 6011 (Cottesloe, Peppermint Grove), while those in WA 6920 (North Beach) had the highest percentage of taxpayers claiming a tax-deductible gift. This is consistent with the previous year.

Individual Taxpayer Donations by INCOME BAND

Table 7 in the Appendix to this paper (which forms the basis of Charts 38 to 44) contains data relating to the tax-deductible donations claimed by individual Australian taxpayers in their 2021–22 income tax returns, according to income bands.

Chart 38 reveals that in 2021–22 individual Australian taxpayers with a taxable income over \$1 million claimed \$1.14 billion in tax-deductible gifts, representing 24.98 per cent of the total amount claimed in 2021–22. This is a 42 per cent increase from 2020–21 when taxpayers in this band claimed \$801 million in deductible donations. Those with a non-taxable income claimed \$545 million in tax-deductible gifts, representing 11.99 per cent of the total amount claimed by individual Australian taxpayers in 2021–22.

Chart 38: Total tax-deductible donations by income band, 2021–22

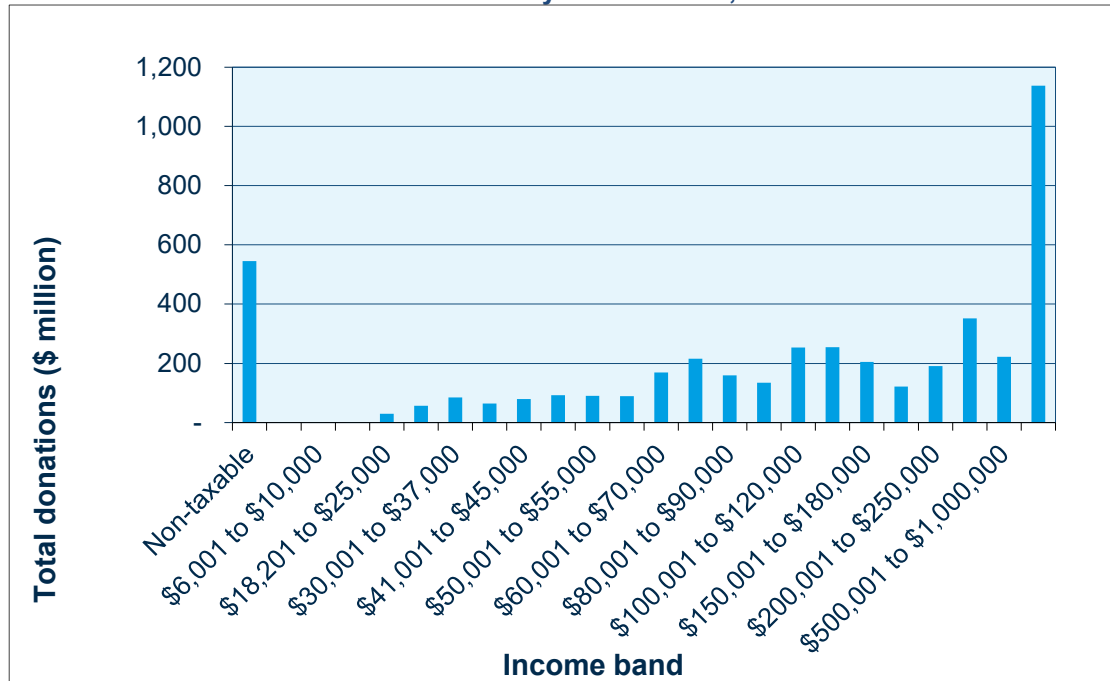


Chart 39 reveals that there is a smooth increasing trend from lower to higher income bands; with 4.64 per cent of taxpayers in the income band less than or equal to \$6,000 claiming a gift, compared to 49.55 per cent for those with over \$1 million in taxable income. This is the second year in a row that fewer than half of those with a taxable income over \$1 million have claimed a donation.

Chart 39: Percentage of donating taxpayers to total taxpayers by income band, 2021–22

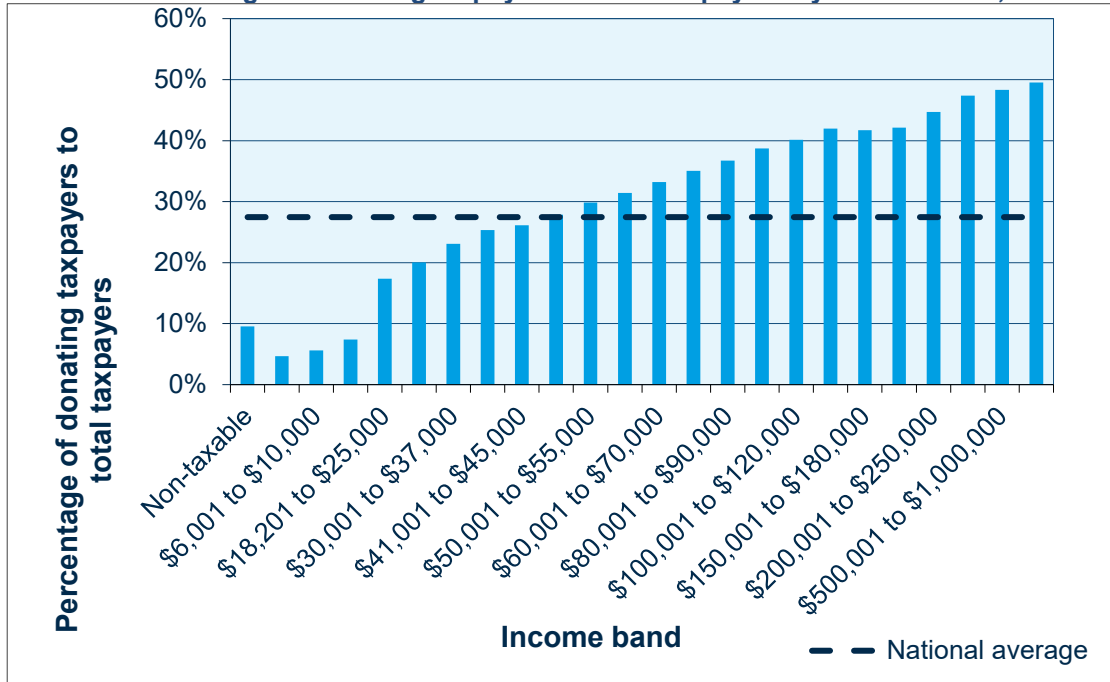


Chart 40 shows that in general terms, the more one earns, the more one claims as a tax-deductible donation. For those earning over \$180,000 in 2021–22, the average donation claimed was greater than the national average of \$1,067.17 while those earning up to \$180,000 donated, with a few exceptions, less than the national average.

Chart 40: Average tax-deductible donation by income band, 2021–22

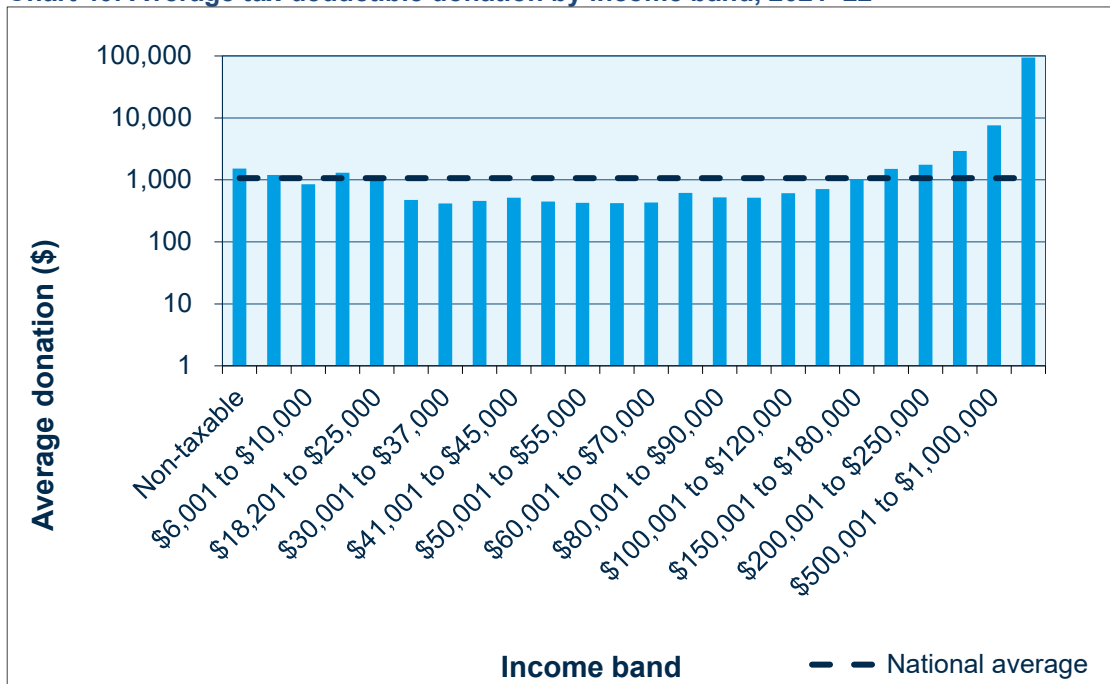
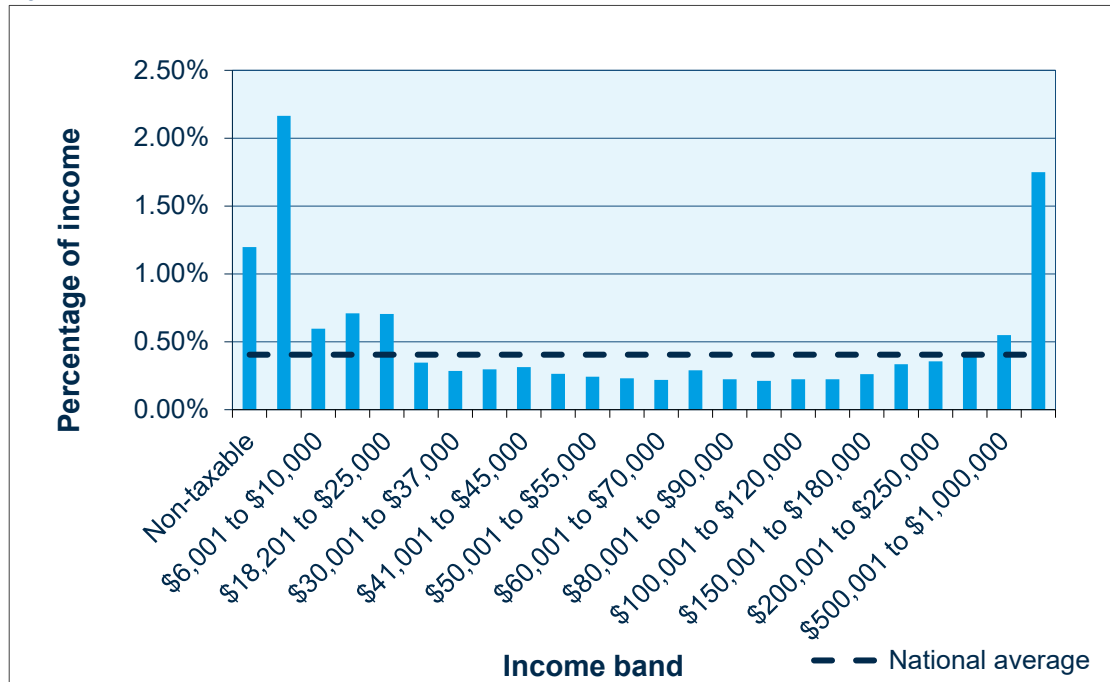


Chart 41 graphs the percentage donated of the taxable incomes of donating taxpayers across each income band. In 2021–22, those with the lowest and highest taxable incomes donated the highest percentage of their income. The percentage of income donated by those in the income band less than or equal to \$6,000 was 2.17 per cent in 2021–22, an increase from 1.96 per cent recorded in 2020–21. Taxpayers earning more than \$1 million donated 1.75 per cent of their income (compared to 1.67 per cent in 2020–21).

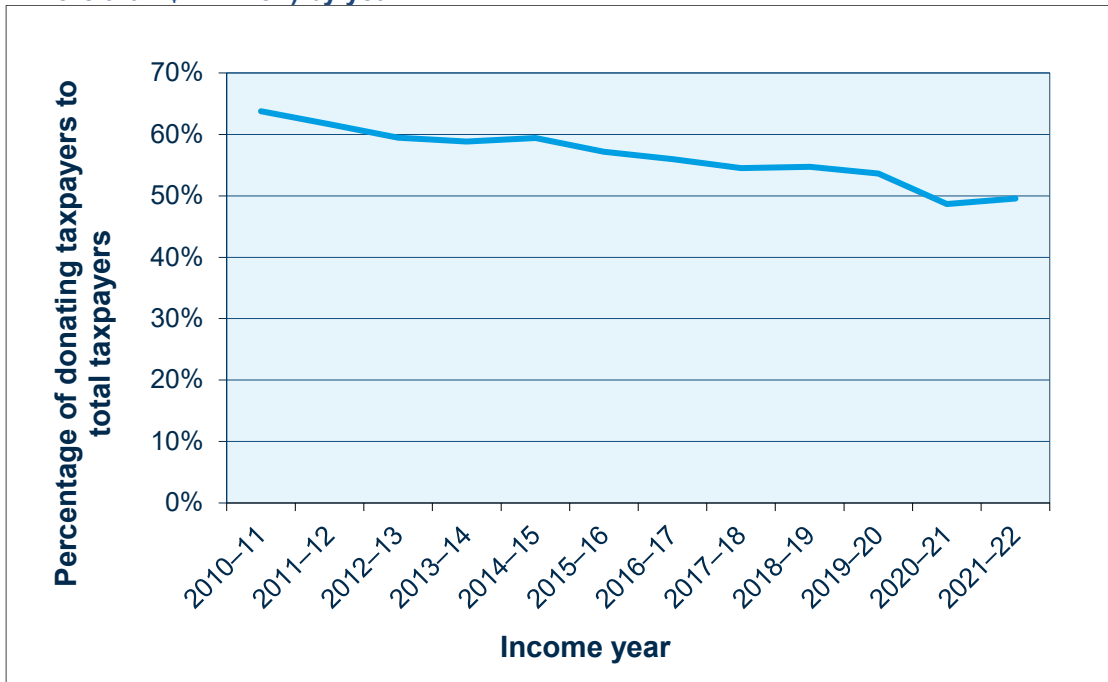
Chart 41: Tax-deductible donations as a percentage of taxable income by income band, 2021–22



Individuals with a taxable income greater than \$1 million

Chart 42 breaks down, for those with a taxable income of more than \$1 million, the percentage of donating taxpayers to total taxpayers since 2010–11. Following the same trend as the other income bands, the percentage claiming a tax-deductible donation has fallen from 63.77 per cent in 2010–11 to 49.55 per cent in 2021–22, a decrease of 22.30 per cent over that time. This means that just over half of Australian taxpayers with a taxable income of more than \$1 million did not claim a tax-deductible donation in 2021-2

Chart 42: Percentage of donating taxpayers to total taxpayers (with a taxable income of more than \$1 million) by year



While the average tax-deductible donation was \$1,067.17 in 2021–22, donating taxpayers with a taxable income over \$1 million claimed an average of \$94,647 in tax-deductible donations. This amount has increased by 7.24 per cent from 2020–21 where the average donation for this income band was \$88,256. Chart 43 shows how this average amount has changed since 2010–11.

Chart 43: Average donation for those with a taxable income of more than \$1 million

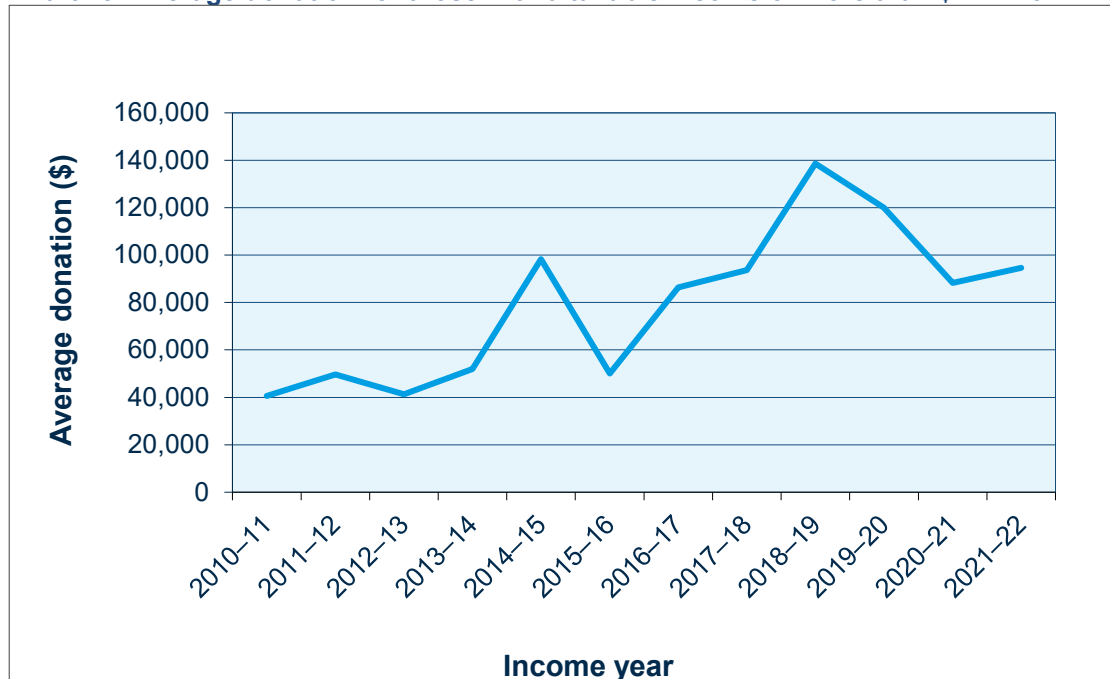


Chart 44 displays the contribution to the national total from those with a taxable income of more than \$1 million, since 2010–11. This shows a pattern where the contribution rose generally until 2014–15 before a sharp dip then another steady rise until 2018–19. This then fell again until the rise that has occurred this year.

Chart 44: Contribution to the national total from those with a taxable income of more than \$1 million, by year



Summary and Discussion

Based on the data extracted from Table 5 in the Appendix (forming the basis of Charts 38 to 44), the 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 12,017 taxpayers with taxable incomes over \$1 million claimed tax-deductible donations totalling \$1.14 billion in 2021–22. This represented 24.98 per cent of all tax-deductible donations in 2021–22. This income band also had the highest percentage of taxpayers claiming a donation (49.55 per cent) and donated 1.75 per cent of their income.

For donating taxpayers with a taxable income less than \$6,001, the average gift claimed was \$1,202, with 4.64 per cent of taxpayers in this income band claiming a gift.

Individual Taxpayer Donations by OCCUPATION

Occupation is taken from the personal tax return item 1.²³ The occupation codes for 2021–22 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 10 in the Appendix contains the data relating to these eight major groups of occupations.

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.

Table 21 identifies the top ten occupations by the total amount claimed. Once again, **chief executives or managing directors** (occupation code 1111) collectively donated the highest amount, \$650 million in 2021–22. This is an increase of 34.37 per cent from 2020–21, where the total amount donated from this occupation code was \$484 million. Chief executives or managing directors have consistently donated the highest amount in total since data was first collected in the 2006–07 year. This is the first time that mining engineer has appeared in the top ten for highest amount claimed.

²³ There are many taxpayers who do not declare their occupation or are classified as miscellaneous. In 2021–22, 3,094,159 (19.92 per cent) individual taxpayers had their occupation listed as ‘other’.

Table 21: Highest total gifts claimed by individual taxpayers, 2021–22 by occupation

Rank	Occupation Code	Occupation Code	Total value of gifts/donations (\$)
1	1111	Chief executive officer or managing director	650,858,726
2	2336	Mining engineer	104,069,871
3	1112	General manager	101,156,805
4	2211	Accountant	65,213,356
5	2544	Registered nurse	57,497,777
6	5311	Administration assistant or office worker	43,017,298
7	2613	Software and applications programmer	41,917,039
8	1311	Advertising and sales manager	41,828,284
9	5121	Office administrator or manager	40,878,957
10	2414	Secondary school teacher	39,936,027

Table 22 displays the top ten occupation groups by average gift. This year, **Mining engineers** claimed the highest average tax-deductible donation (\$27,073) followed by **chief executives or managing directors** (\$12,159).

Table 22: Highest average gifts claimed by individual taxpayers, 2021–22 by occupation

Rank	Occupation Code	Occupation Code	Average gift (per gifting taxpayer) (\$)
1	2336	Mining engineer	27,073.33
2	1111	Chief executive officer or managing director	12,159.22
3	9250	Consultant - medical	8,197.64
4	2222	Financial dealer	5,847.68
5	2535	Surgeon	4,316.32
6	2533	Internal medicine specialist	3,850.38
7	1333	Importer, exporter or wholesaler	3,063.34
8	2532	Anaesthetist	3,060.73
9	2539	Other medical practitioners	3,002.69
10	2712	Judicial or other legal professionals	2,990.26

Chart 45 shows the total amount donated by **chief executives or managing directors** since 2010–11. It shows that this amount has increased each year with dips in 2015–16 and again in 2018–19. The total amount rose in 2021–22 by 34.37 per cent.

Chart 45: Total tax-deductible donations by chief executives or managing directors, 2010–11 to 2021–22



Chart 46 displays the average donation by **chief executives or managing directors** from 2010–11 to 2021–22. It follows the same pattern as the total gifts with a 31.94 per cent increase in 2021–22.

Chart 46: Average gift by chief executives or managing directors, 2010–11 to 2021–22



Table 23 identifies deductible gifts as a percentage of income, ranked for the top ten occupations. For the first time, **mining engineers** ranked highest (5.05 per cent), followed by **medical consultants** (2.85 per cent) and **religious leaders** (1.89 per cent). Overall, this list features a mix of occupation codes with low and high taxable incomes.

Table 23: Highest percentage of income claimed as gifts by individual taxpayers, 2021–22 by occupation

Rank	Occupation Code	Occupation Code	Total gifts as a per cent of total taxable income
1	2336	Mining engineer	5.05%
2	9250	Consultant - medical	2.85%
3	2722	Religious leader	1.89%
4	1111	Chief executive officer or managing director	1.46%
5	1113	Legislator	0.95%
6	2343	Environmental scientist	0.77%
7	2222	Financial dealer	0.74%
8	2712	Judicial or other legal professionals	0.74%
9	2243	Economist	0.74%
10	2114	Visual arts and crafts professional	0.70%

Table 24 depicts the percentage of donating taxpayers to total taxpayers within each occupation code in 2021–22. For the eleventh year in a row, the occupation with the highest percentage of donating taxpayers was **Police** (occupation code 4413) in which 71.59 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 56.66 per cent making and claiming a donation. This is consistent with the previous year.

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 thirteen years now.

Table 24: Highest percentage of donating taxpayers to total taxpayers, 2021–22, by occupation

Rank	Occupation Code	Occupation Code	Per cent of Total Taxpayers Claiming a Gift
1	4413	Police	71.59%
2	1343	School principal	56.66%
3	1324	Policy and planning manager	54.73%
4	1323	Human resource manager	51.49%
5	2712	Judicial or other legal professionals	50.52%
6	1321	Corporate services manager	49.87%
7	2532	Anaesthetist	49.28%
8	2223	Financial investment advisor or manager	49.11%
9	2246	Librarian	49.09%
10	4412	Fire or emergency service worker	49.02%

Table 25 displays the top three occupations in terms of total amount donated, average gift, percentage claiming, and total gifts as a percentage of income in 2019–20, 2020–21 and 2021–22. It shows that there has been little shift in the top three in most areas across the three years.

Table 25: Top three occupations, 2019–20, 2020–21 and 2021–22

	Rank	2019–20 Occupation and amount	2020–21 Occupation and amount	2021–22 Occupation and amount
Total amount donated	1	Chief executive officer or managing director (\$339,407,260)	Chief executive officer or managing director (\$484,381,357)	Chief executive officer or managing director (\$650,858,726)
	2	General manager (\$95,531,572)	General manager (\$135,755,420)	Mining engineer (\$104,069,871)
	3	Accountant (\$55,780,147)	Financial investment advisor or manager (\$129,350,031)	General manager (\$101,156,805)
Average donation	1	Chief executive officer or managing director (\$6,430.85)	Financial investment advisor or manager (\$12,998.70)	Mining engineer (\$27,073.33)
	2	Other medical practitioners (\$3,993.37)	Chief executive officer or managing director (\$9,215.95)	Chief executive officer or managing director (\$12,159.22)
	3	Internal medicine specialist (\$3,781.84)	Surgeon (\$3,949.34)	Consultant – medical (\$8,197.64)
Percent claiming	1	Police (72.00%)	Police (72.00%)	Police (71.59%)
	2	School principal (58.00%)	School principal (57.00%)	School principal (56.66%)
	3	Policy and planning manager (57.00%)	Policy and planning manager (54.00%)	Policy and planning manager (54.73%)
Gifts as a percentage of income	1	Religious leader (2.00%)	Financial investment advisor or manager (4.00%)	Mining engineer (5.05%)
	2	Chief executive officer or managing director (1.00%)	Religious leader (2.00%)	Consultant – medical (2.85%)
	3	Legislator (1.00%)	Chief executive officer or managing director (1.00%)	Religious leader (1.89%)

Summary and Discussion

Once again, **chief executives and managing directors** claimed the highest amount in total gifts in 2021–22. This occupation has consistently been in the top two for both total and average donation since 2008–09. This year, **mining engineers** made a surprise entrance in the total, average and percentage of income charts.

Individual Taxpayer Donations by (Sole Trader) INDUSTRY

Table 11 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 the 1,608,408 individual Australian taxpayers carrying on a business as a sole trader in their 2021–22 income tax return according to their Australian New Zealand Standard Industry Classification (ANZSIC).

In the 2021–22 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 47 indicates that in 2021–22, 209,171 sole business taxpayers in the **Professional, Scientific, and Technical Services** industry claimed the highest tax-deductible donations to DGRs totalling \$103.57 million. This is a small decrease from \$109.72 million in 2020–21. In second place was the **Health Care and Social Assistance** industry where donations totalled \$90.92 million (an increase of 11.16 per cent from \$81.79 million from 2019–20).

Chart 47: Total tax-deductible donations by (Sole Trader) industry, 2021–22

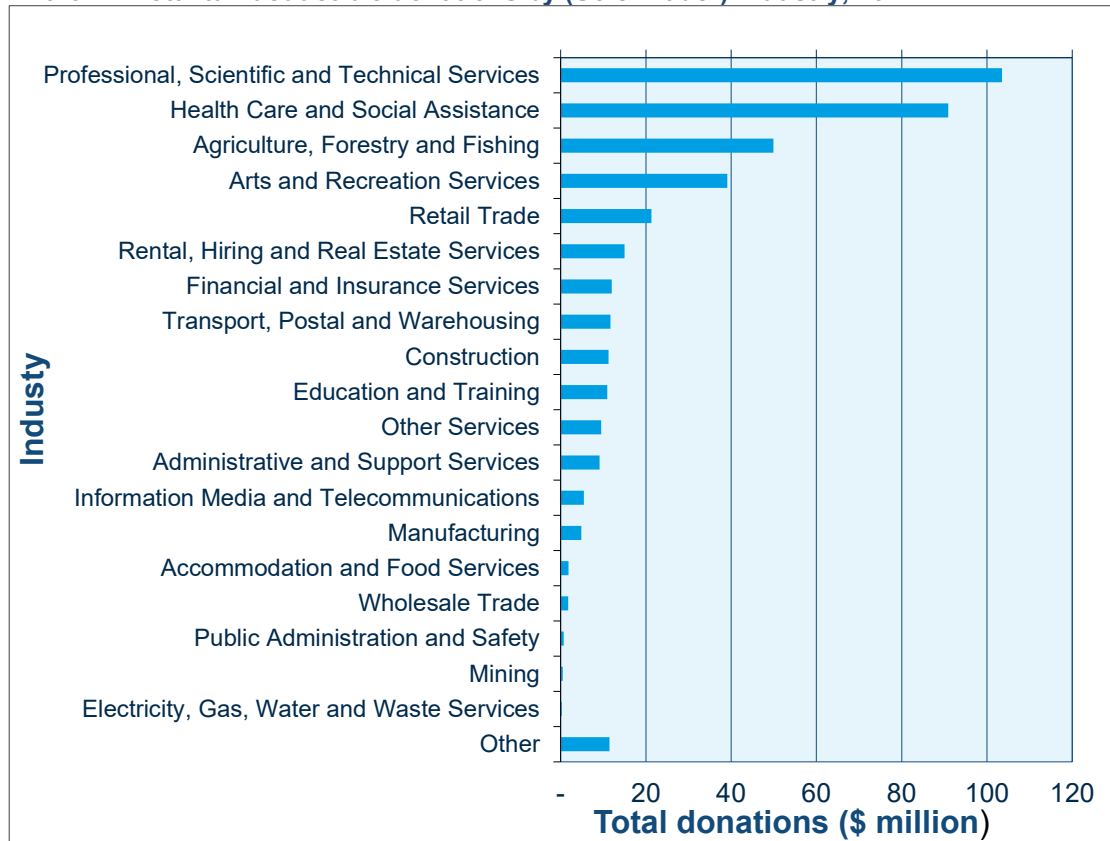
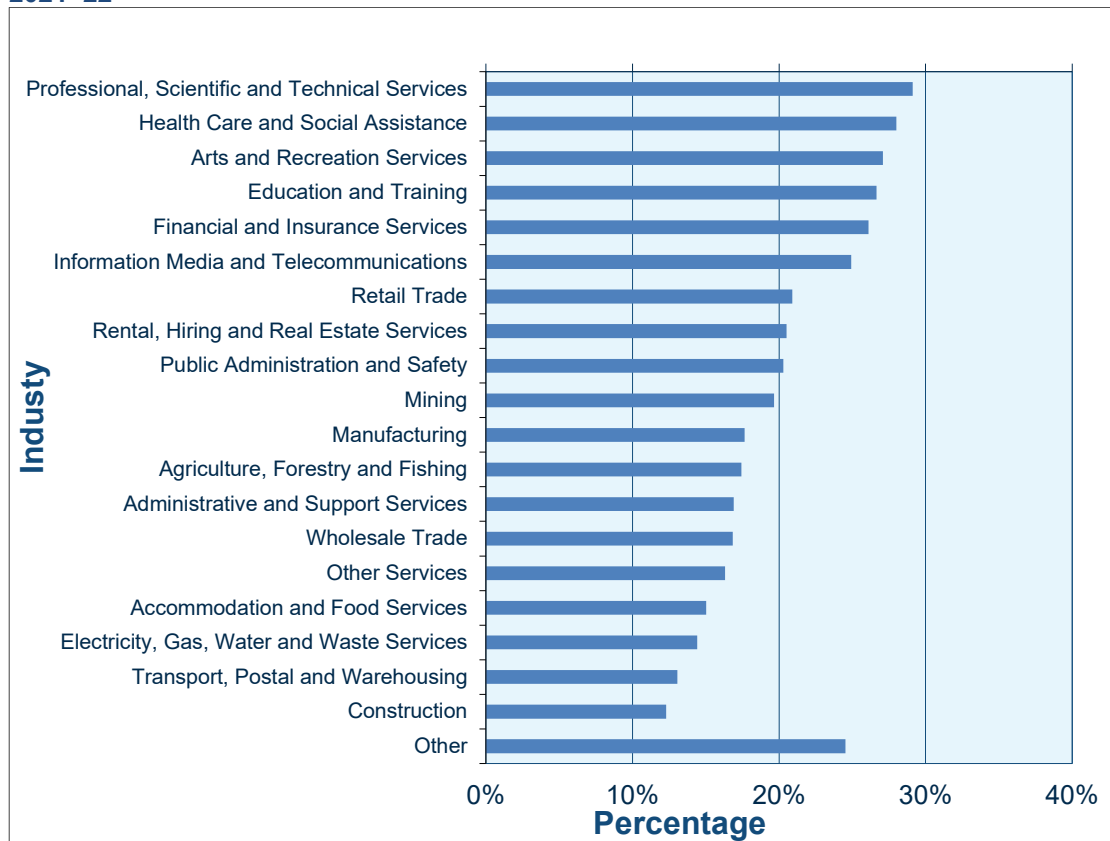


Chart 48 shows the percentage of sole trader business taxpayers who made and claimed tax-deductible gifts by industry code in 2021–22. The chart reveals that the sole trader industry category with the highest percentage of taxpayers claiming a gift were those working in **Professional, Scientific and Technical Services** with 29.12 per cent (a slight increase from 29.04 per cent in 2020–21). The next highest were taxpayers in the **Health Care and Social Assistance** industry with 28.01 per cent claiming a gift.

Chart 48: Percentage of donating taxpayers to total taxpayers by (Sole Trader) industry, 2021–22



In terms of average tax-deductible donations by industry code, [Chart 49](#) reveals that the highest average tax-deductible gifts made and claimed by sole trader business taxpayers in 2021–22 came from those engaged in the **Agriculture, Forestry and Fishing** industry with an average tax-deductible donation of \$4,148.91. This was followed by **Rental, Hiring and Real Estate Services** (\$2,815) and those engaged in the **Mining** industry (\$2,251).

Chart 49: Average donation by (Sole Trader) industry, 2021–22

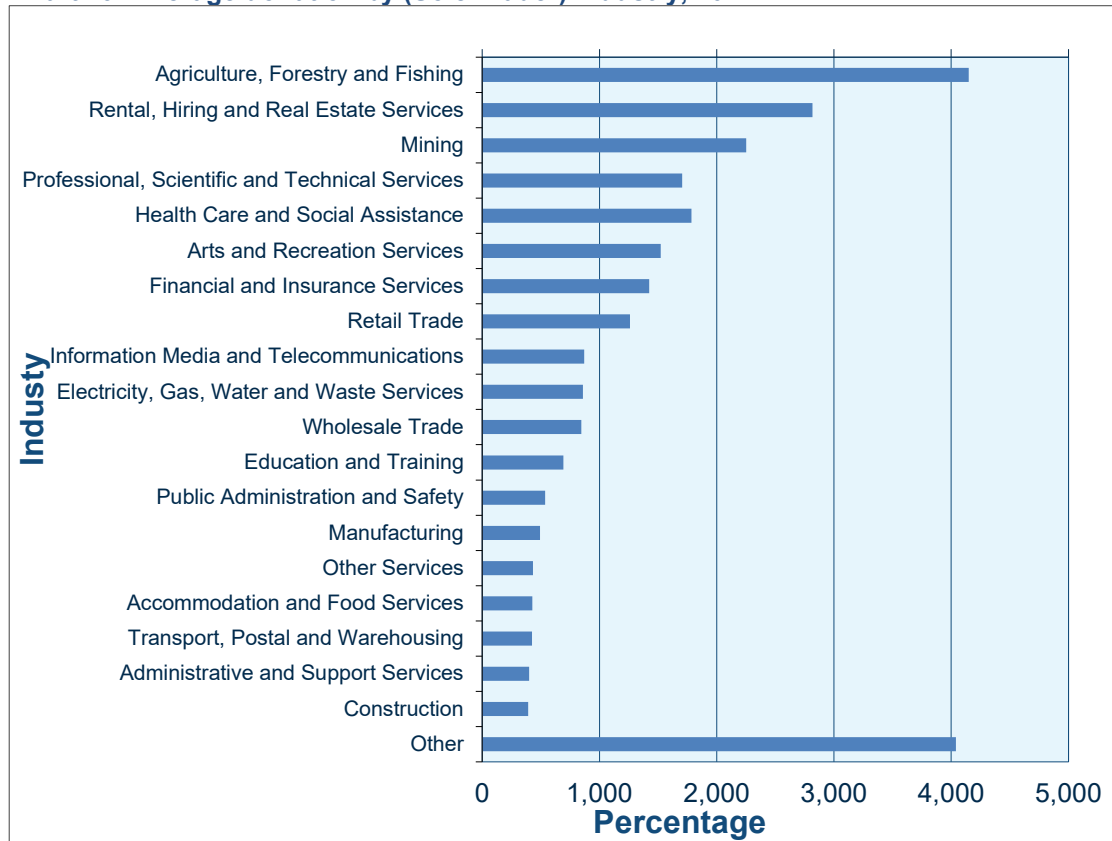
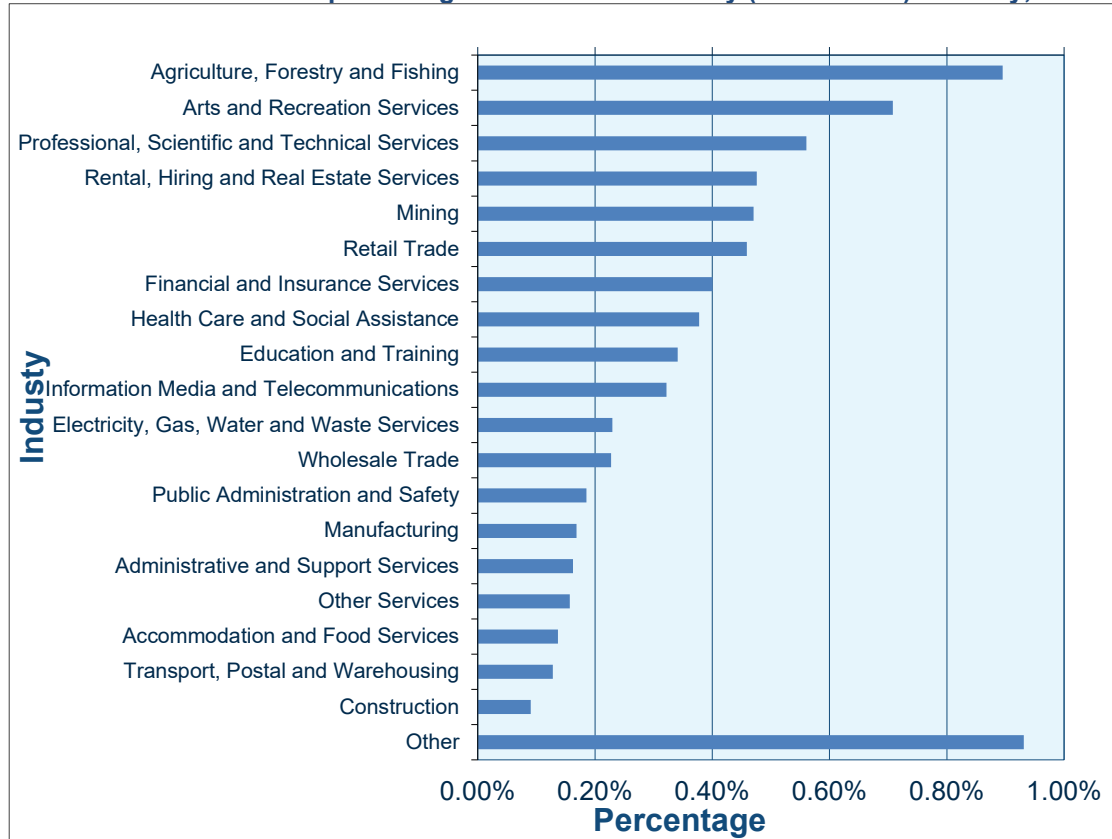


Chart 50 analyses the amount of tax-deductible donations relative to taxable income of sole trader business taxpayers, sorted by ANZSIC industry categories. The chart reveals that in 2021–22, sole trader business taxpayers in the **Agriculture, Forestry and Fishing** industry claimed the equivalent of 0.90 per cent of their taxable incomes as donations to DGRs, an increase from 0.70 per cent recorded in 2020–21.

Chart 50: Donations as a percentage of taxable income by (Sole Trader) industry, 2021–22



Summary and Discussion

In 2021–22, 60,704 Sole Trader business taxpayers in the **Professional, Scientific and Technical Services** industry claimed the highest tax-deductible donations to DGRs totalling \$103.57 million. This industry also had the greatest percentage of donating taxpayers with 29.12 per cent of sole traders in this industry claiming a tax-deductible donation.

Those in the **Agriculture, Forestry and Fishing** industry claimed the highest average donation of \$4,149 and the greatest donations as a percentage of their taxable income (0.90 per cent).

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 at a point or period in time 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 2021–22 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 or choose not 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 or giving by individuals who do not pay tax. 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' 2022 tax returns processed by the ATO as at 31 October 2023.
- f. Any information contained in 2021–22 income tax returns lodged by Australian taxpayers after October 31, 2023, will not be reflected in this 2022 Taxation Statistics publication. Instead, information relating to 2022 tax returns of individuals lodged after 31 October 2023 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 or where corrections or amendments have been made.
- 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 2021–22, 3,094,159 (20 per cent) individual taxpayers had their occupation listed as 'other'.

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APPENDIX: ATO DATA TABLES

Taxation Statistics 2021–22
Table 1: Number of Deductible Gift Recipients by type and year

Deductible gift recipients, by type ²⁴	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	8-Mar-22	5-Oct-22	31-Oct-23
Public benevolent institutions	11,359	11,534	11,668	10,100	10,090	9,814	9,907	10,313	10,301	10,523	10,797	11,349	11,253	11,343
School or college building fund	4,571	4,708	4,775	4,760	4,775	4,810	4,850	4,867	4,875	4,883	4,908	5,087	5,205	4,741
Health Promotion Charity	931	1,081	1,281	1,390	1,465	1,490	1,542	1,633	1,745	1,887	1,981	2,154	2,243	2,286
Private Ancillary Funds	863	955	1,030	1,115	1,235	1,362	1,449	1,554	1,667	1,767	1,845	1,990	2,102	2,200
Public fund on the register of cultural organisations	1,233	1,311	1,395	1,455	1,490	1,537	1,601	1,673	1,697	1,763	1,788	1,913	1,939	1,766
Public library	1,603	1,674	1,700	1,660	1,610	1,640	1,656	1,659	1,667	1,695	1,709	1,738	1,846	1,838
Public Ancillary funds	1,675	1,762	1,777	1,795	1,635	1,643	1,634	1,482	1,406	1,410	1,422	1,410	1,422	1,419
Scholarship fund	368	413	460	495	515	535	563	594	614	640	666	697	724	732
Public fund on the register of environmental organisations	510	541	573	585	590	638	619	638	638	638	665	692	733	754
Public museum	577	584	624	620	615	618	612	620	620	618	630	639	644	643
Public fund for persons in necessitous circumstances	518	571	605	655	670	674	639	630	613	613	611	598	597	509
Animal welfare charity	136	154	179	265	325	351	411	465	484	529	552	582	600	598
A public fund for providing volunteer based emergency services	N/A	N/A	N/A	190	200	210	215	359	363	364	372	383	408	412
Public fund for religious instruction in government schools	280	304	323	220	330	328	325	321	312	303	305	305	308	274
Public hospital	360	370	371	320	305	302	297	299	297	302	299	297	299	299
Overseas aid fund	191	196	218	220	235	243	247	261	258	262	260	259	260	258
Government Special School	204	204	223	220	230	231	231	229	235	237	238	239	239	239
Public art gallery	174	174	181	190	190	190	193	196	196	195	196	197	206	205

²⁴ Organisations can have more than 1 role and may be listed more than once in the data.

Taxation Statistics 2021–22
Table 1: Number of Deductible Gift Recipients by type and year

Specifically Listed in the ITAA	179	177	207	185	190	189	186	192	192	193	194	200	218	217
Approved research institute	157	174	155	160	160	156	159	163	166	172	171	178	178	169
Institution consisting of a public library, public museum and public art gallery or of any two of these bodies	105	112	118	120	120	118	118	119	121	121	122	125	126	124
Public fund on the register of harm prevention charities	N/A	N/A	N/A	75	75	81	84	86	90	99	99	111	139	145
A public fund established and maintained for the purpose of providing money for the provision of public ambulance services	N/A	N/A	N/A	85	85	85	84	84	84	84	84	79	79	79
TAFE	81	90	N/A	105	110	106	104	80	82	81	84	82	80	80
Public institution for research	104	106	105	105	95	91	89	86	80	77	75	75	76	72
Public fund for public benevolent institutions	92	92	N/A	75	75	72	71	70	73	72	73	55	53	53
Charitable services institution	56	81	N/A	100	100	89	71	75	72	70	67	62	61	58
Non-profit hospital	87	89	N/A	80	80	73	71	71	67	65	64	59	59	58
Residential educational institution	66	64	N/A	65	65	62	61	60	60	57	58	58	58	58
Public university	84	84	N/A	85	60	56	56	55	54	53	53	54	54	51
Other organisations	340	387	1,056	65	370	352	345	351	336	330	340	463	432	467
Total	26,904	27,992	29,024	27,560	28,090	28,146	28,490	29,285	29,465	30,103	30,728	32,130	32,641	32,147

Taxation Statistics 2021–22

Table 2: Percent change in DGR numbers from previous year by category

Deductible gift recipients, by type	Percent change from previous year													
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	8-Mar-22	5-Oct-22	31-Oct-23
Public benevolent institutions	0.96%	1.54%	1.16%	-13.44%	-0.10%	-2.74%	0.95%	4.1%	-0.12%	2.16%	2.60%	5.11%	-0.85%	0.80%
School or college building fund	0.31%	3.00%	1.42%	-0.31%	0.32%	0.73%	0.83%	0.4%	0.16%	0.16%	0.51%	3.65%	2.32%	-8.91%
Health Promotion Charity	13.40%	16.11%	18.50%	8.51%	5.40%	1.71%	3.49%	5.9%	6.86%	8.14%	4.98%	8.73%	4.13%	1.92%
Private Ancillary Funds	8.28%	10.66%	7.85%	8.25%	10.76%	10.28%	6.39%	7.2%	7.27%	6.00%	4.41%	7.86%	5.63%	4.66%
Public fund on the register of cultural organisations	0.74%	6.33%	6.41%	4.30%	2.41%	3.15%	4.16%	4.5%	1.43%	3.89%	1.42%	6.99%	1.36%	-8.92%
Public library	-2.79%	4.43%	1.55%	-2.35%	-3.01%	1.86%	0.98%	0.2%	0.48%	1.68%	0.83%	1.70%	6.21%	-0.43%
Public Ancillary funds	4.17%	5.19%	0.85%	1.01%	-8.91%	0.49%	-0.55%	-9.3%	-5.13%	0.28%	0.85%	-0.84%	0.85%	-0.21%
Scholarship fund	20.26%	12.23%	11.38%	7.61%	4.04%	3.88%	5.23%	5.5%	3.37%	4.23%	4.06%	4.65%	3.87%	1.10%
Public fund on the register of environmental organisations	6.47%	6.08%	5.91%	2.09%	0.85%	8.14%	-2.98%	3.1%	0.00%	0.00%	4.23%	4.06%	5.92%	2.86%
Public museum	3.04%	1.21%	6.85%	-0.64%	-0.81%	0.49%	-0.97%	1.3%	0.00%	-0.32%	1.94%	1.43%	0.78%	-0.16%
Public fund for persons in necessitous circumstances	7.02%	10.23%	5.95%	8.26%	2.29%	0.60%	-5.19%	-1.4%	-2.70%	0.00%	-0.33%	-2.13%	-0.17%	-14.74%
Animal welfare charity	36.00%	13.24%	16.23%	48.04%	22.64%	8.00%	17.09%	13.1%	4.09%	9.30%	4.35%	5.43%	3.09%	-0.33%
A public fund for providing volunteer based emergency services	N/A	N/A	N/A	N/A	5.26%	5.00%	2.38%	67.0%	1.11%	0.28%	2.20%	2.96%	6.53%	0.98%
Public fund for religious instruction in government schools	2.94%	8.57%	6.25%	-31.89%	50.00%	-0.61%	-0.91%	-1.2%	-2.80%	-2.88%	0.66%	0.00%	0.98%	-11.04%
Public hospital	0.00%	2.78%	0.27%	-13.75%	-4.69%	-0.98%	-1.66%	0.7%	-0.67%	1.68%	-0.99%	-0.67%	0.67%	0.00%
Overseas aid fund	9.77%	2.62%	11.22%	0.92%	6.82%	3.40%	1.65%	5.7%	-1.15%	1.55%	-0.76%	-0.38%	0.39%	-0.77%
Government Special School	0.99%	0.00%	9.31%	-1.35%	4.55%	0.43%	0.00%	-0.9%	2.62%	0.85%	0.42%	0.42%	0.00%	0.00%
Public art gallery	4.19%	0.00%	4.02%	4.97%	0.00%	0.00%	1.58%	1.6%	0.00%	-0.51%	0.51%	0.51%	4.57%	-0.49%
Specifically Listed in the ITAA	-2.19%	-1.12%	16.95%	-10.63%	2.70%	-0.53%	-1.59%	3.2%	0.00%	0.52%	0.52%	3.09%	9.00%	-0.46%
Approved research institute	-1.26%	10.83%	-10.92%	3.23%	0.00%	-2.50%	1.92%	2.5%	1.84%	3.61%	-0.58%	4.09%	0.00%	-5.06%

Taxation Statistics 2021–22

Table 2: Percent change in DGR numbers from previous year by category

Institution consisting of a public library, public museum and public art gallery or of any two of these bodies	2.94%	6.67%	5.36%	1.69%	0.00%	-1.67%	0.00%	0.8%	1.68%	0.00%	0.83%	2.46%	0.80%	-1.59%
Public fund on the register of harm prevention charities	N/A	N/A	N/A	N/A	0.00%	8.00%	3.70%	2.4%	4.65%	10.00%	0.00%	12.12%	25.23%	4.32%
A public fund established and maintained for the purpose of providing money for the provision of public ambulance services	N/A	N/A	N/A	N/A	0.00%	0.00%	-1.18%	0.0%	0.00%	0.00%	0.00%	-5.95%	0.00%	0.00%
TAFE	0.00%	11.11%	N/A	N/A	4.76%	-3.64%	-1.89%	-23.1%	2.50%	-1.22%	3.70%	-2.38%	-2.44%	0.00%
Public institution for research	1.96%	1.92%	-0.94%	0.00%	-9.52%	-4.21%	-2.20%	-3.4%	-6.98%	-3.75%	-2.60%	0.00%	1.33%	-5.26%
Public fund for public benevolent institutions	-41.03%	0.00%	N/A	N/A	0.00%	-4.00%	-1.39%	-1.4%	4.29%	-1.37%	1.39%	-24.66%	-3.64%	0.00%
Charitable services institution	N/A	44.64%	N/A	N/A	0.00%	-11.00%	-20.22%	5.6%	-4.00%	-2.78%	-4.29%	-7.46%	-1.61%	-4.92%
Non-profit hospital	-3.33%	2.30%	N/A	N/A	0.00%	-8.75%	-2.74%	0.0%	-5.63%	-2.99%	-1.54%	-7.81%	0.00%	-1.69%
Residential educational institution	4.76%	-3.03%	N/A	N/A	0.00%	-4.62%	-1.61%	-1.6%	0.00%	-5.00%	1.75%	0.00%	0.00%	0.00%
Public university	5.00%	0.00%	N/A	N/A	-29.41%	-6.67%	0.00%	-1.8%	-1.82%	-1.85%	0.00%	1.89%	0.00%	-5.56%
Other organisations	-25.27%	13.82%	172.87%	-93.84%	469.23%	-4.86%	-1.99%	1.7%	-4.27%	-1.79%	3.03%	36.18%	-6.70%	8.10%
Total	1.34%	4.04%	3.69%	-5.04%	1.92%	0.20%	1.22%	2.8%	0.61%	2.17%	2.08%	4.56%	1.59%	-1.51%

Taxation Statistics 2021–22
Table 3: Total and Average Donations (Revised ATO Data)^{25, 26} Income Years Ending 30 June 2012 to 30 June 2022

	2011–12	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18	2018–19	2019–20	2020–21	2021–22
Number of taxable taxpayers	10,203,645	9,867,053	10,094,991	10,357,365	10,584,639	10,874,723	11,270,674	11,478,095	11,805,093	12,047,833	11,793,153
Number of non-taxable taxpayers	3,163,135	3,538,884	3,556,057	3,610,001	3,752,762	3,866,813	3,857,162	4,093,286	4,037,384	3,727,252	3,742,242
Total taxpayers	13,366,780	13,405,941	13,651,048	13,967,366	14,337,401	14,741,536	15,127,836	15,571,381	15,842,477	15,775,085	15,535,395
Taxable income (\$ million)	\$ 699,637	\$ 737,257	\$ 772,993	\$ 800,539	\$ 831,656	\$ 856,312	\$ 911,632	\$ 962,682	\$ 998,329	\$ 1,070,233	\$ 1,123,626
Donating taxpayers	4,663,785	4,682,081	4,675,588	4,708,194	4,649,607	4,648,539	4,545,673	4,325,855	4,456,992	4,290,082	4,265,874
Total tax-deductible donations (\$ million)	\$ 2,298	\$ 2,355	\$ 2,685	\$ 3,153	\$ 2,931	\$ 3,596	\$ 3,852	\$ 4,070	\$ 4,111	\$ 4,501	\$ 4,552
Percentage change	-0.31%	2.49%	14.03%	17.40%	-7.04%	22.69%	7.13%	5.65%	1.01%	9.50%	1.13%
Percentage of donors to total taxpayers	34.89%	34.93%	34.25%	33.71%	32.43%	31.53%	30.05%	27.78%	28.13%	27.20%	27.46%
Donation as a percentage of taxable income	0.33%	0.32%	0.35%	0.39%	0.35%	0.42%	0.42%	0.42%	0.41%	0.42%	0.41%
Average tax-deductible donation	\$ 492.69	\$ 502.98	\$ 574.35	\$ 669.60	\$ 630.32	\$ 773.53	\$ 847.39	\$ 940.77	\$ 922.32	\$ 1,049.24	\$ 1,067.17
Increase of average donation (\$)	\$ 24.98	\$ 10.29	\$ 71.37	\$ 95.25	\$ -39.29	\$ 143.21	\$ 73.87	\$ 93.38	\$ 18.45	\$ 126.92	\$ 17.93
Increase of average donation (%)	5.34%	2.09%	14.19%	16.58%	-5.87%	22.72%	9.55%	11.02%	-1.96%	13.76%	1.71%
Median donation (\$)			\$ 100	\$ 105	\$ 110	\$ 110	\$ 117	\$ 120	\$ 130	\$ 130	\$ 148

²⁵ Source: Table 1: Individuals Tax. Selected Items, for income years 1978–79 to 2021–22, Australian Taxation Office (2024a) Taxation Statistics 2021–22

²⁶ Statistics for the 2019–20 and 2020–21 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 2021–22
Table 4: Donations by Gender²⁷
Income Year Ending 30 June 2022

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	7,855,274	662,400	2,029,809	2,566	25.84%	0.39%	1,264.00	56.36%
Female	7,680,121	461,226	2,236,065	1,987	29.11%	0.43%	888.50	43.64%
Total²⁸	15,535,395	1,123,626	4,265,874	4,552.42	27.46%	0.41%	1,067.17	100.00%

²⁷ Source: Table 2: Individual Tax. Selected items, by lodgement method, sex, taxable status, state/ territory and age range, 2010–11 to 2021–22 income years. Australian Taxation Office (2024a) Taxation Statistics 2021–22.

²⁸ Numbers may not add up due to nondisclosure.

Taxation Statistics 2021–22
Table 5: Donations by Gender and Age
Income Year Ending 30 June 2022

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	106,889	1,214	4,763	1	4.46%	0.06%	140.90	0.01%
18 – 24	16,257	35,410	119,382	32	13.03%	0.09%	265.14	0.70%
25 – 29	34,930	52,714	176,307	71	21.12%	0.13%	402.28	1.56%
30 – 34	65,337	69,360	213,991	100	24.73%	0.14%	467.66	2.20%
35 – 39	56,258	81,922	236,853	146	27.66%	0.18%	617.66	3.21%
40 – 44	65,741	82,751	229,652	158	29.99%	0.19%	686.70	3.46%
45 – 49	702,745	80,660	221,437	272	31.51%	0.34%	1,227.51	5.97%
50 – 54	691,629	79,704	221,052	259	31.96%	0.33%	1,173.17	5.70%
55 – 59	625,192	66,826	199,804	212	31.96%	0.32%	1,063.18	4.67%
60 – 64	558,501	50,325	171,619	409	30.73%	0.81%	2,383.02	8.98%
65 – 69	388,264	28,671	104,077	224	26.81%	0.78%	2,154.25	4.93%
70 – 74	242,413	14,910	58,342	225	24.07%	1.51%	3,861.54	4.95%
75 and over	301,118	17,935	72,530	456	24.09%	2.54%	6,291.21	10.02%
Total male	7,855,274	662,400	2,029,809	2,566	25.84%	0.39%	1,264.00	56.36%
Female								
Under 18	104,924	995	4,293	0	4.09%	0.05%	111.86	0.01%
18 – 24	898,439	30,892	137,824	31	15.34%	0.10%	221.45	0.67%
25 – 29	817,024	43,706	208,738	63	25.55%	0.15%	304.05	1.39%
30 – 34	871,302	51,129	242,371	84	27.82%	0.16%	347.05	1.85%
35 – 39	846,738	55,132	256,148	115	30.25%	0.21%	448.87	2.53%
40 – 44	747,147	54,353	247,930	130	33.18%	0.24%	523.33	2.85%
45 – 49	698,152	54,166	243,318	126	34.85%	0.23%	518.64	2.77%
50 – 54	695,881	52,855	249,028	149	35.79%	0.28%	599.28	3.28%
55 – 59	614,914	42,814	223,643	189	36.37%	0.44%	847.10	4.16%
60 – 64	532,501	31,699	187,053	330	35.13%	1.04%	1765.36	7.25%
65 – 69	348,006	17,643	107,215	157	30.81%	0.89%	1460.51	3.44%
70 – 74	209,022	9,967	54,134	136	25.90%	1.36%	2504.92	2.98%
75 and over	296,071	15,876	74,370	476	25.12%	3.00%	6402.53	10.46%
Total female	7,680,121	461,226	2,236,065	1,986.75	29.11%	0.43%	888.50	43.64%

Taxation Statistics 2021–22
Table 6: State of Residence²⁹
Income Year Ending 30 June 2022

State/territory	Total number of individual taxpayers	Taxable income	Total tax-deductible donations		Percentage of donating taxpayers to total taxpayers	Donations as a percentage of taxable income	Average tax-deductible donation	Median tax-deductible donation	Percentage of national total
			no.	\$ million					
		\$ million		\$ million		%	\$	\$	%
New South Wales	4,788,259	366,314	1,337,056	1,745.46	27.92%	0.48%	1305.45	166	38.34%
Victoria	3,958,298	284,550	1,179,592	1164.86	29.80%	0.41%	987.51	125	25.59%
Queensland	3,156,186	216,128	799,184	661.36	25.32%	0.31%	827.55	120	14.53%
South Australia	1,065,717	68,138	267,536	173.98	25.10%	0.26%	650.31	125	3.82%
Western Australia	1,679,878	129,655	447,517	616.23	26.64%	0.48%	1376.99	120	13.54%
Tasmania	329,221	20,005	89,113	53.97	27.07%	0.27%	605.66	110	1.19%
Northern Territory	132,529	9,641	36,029	17.70	27.19%	0.18%	491.15	120	0.39%
Australian Capital Territory	301,650	25,306	103,118	103.48	34.18%	0.41%	1003.52	250	2.27%
Other Taxpayers	123,657	3,888	6,729	15.39	5.44%	0.40%	2286.38	250	0.34%
Total³⁰	15,535,395	1,123,626	4,265,874	4,552.42	27.46%	0.41%	1,067.17	148	100.00%

²⁹ Source: Table 4: Selected items, by gender, taxable status, state/territory and taxable income range, 2021–22 income year. Australian Taxation Office (2024a) Taxation Statistics 2021–22.

³⁰ Numbers may not add up due to nondisclosure.

Taxation Statistics 2021–22
Table 7: Income Band³¹
Income Year Ending 30 June 2022

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			%	%	\$	%
Non-taxable	3,742,242	45,590	24.09%	356,823	545.71	9.54%	1.20%	1,529.34	11.99%
Less than or equal to \$6,000	28,312	73	0.18%	1,314	1.58	4.64%	2.17%	1,202.07	0.03%
\$6,001 to \$10,000	11,871	94	0.08%	664	0.56	5.59%	0.60%	845.97	0.01%
\$10,001 to \$18,200	15,953	217	0.10%	1,182	1.54	7.41%	0.71%	1,304.57	0.03%
\$18,201 to \$25,000	173,469	4,170	1.12%	30,163	29.38	17.39%	0.70%	974.10	0.65%
\$25,001 to \$30,000	596,412	16,414	3.84%	119,484	56.98	20.03%	0.35%	476.89	1.25%
\$30,001 to \$37,000	886,151	29,763	5.70%	204,526	85.20	23.08%	0.29%	416.59	1.87%
\$37,001 to \$41,000	553,736	21,604	3.56%	140,426	64.10	25.36%	0.30%	456.45	1.41%
\$41,001 to \$45,000	591,419	25,476	3.81%	154,613	79.74	26.14%	0.31%	515.75	1.75%
\$45,001 to \$50,000	739,904	35,121	4.76%	206,166	92.83	27.86%	0.26%	450.26	2.04%
\$50,001 to \$55,000	708,353	37,179	4.56%	211,297	90.59	29.83%	0.24%	428.73	1.99%
\$55,001 to \$60,000	669,393	38,475	4.31%	210,463	88.88	31.44%	0.23%	422.30	1.95%
\$60,001 to \$70,000	1,183,538	76,760	7.62%	392,851	168.98	33.19%	0.22%	430.15	3.71%
\$70,001 to \$80,000	996,232	74,585	6.41%	349,083	215.63	35.04%	0.29%	617.72	4.74%
\$80,001 to \$90,000	837,390	71,091	5.39%	307,548	160.02	36.73%	0.23%	520.31	3.52%
\$90,001 to \$100,000	671,803	63,734	4.32%	260,100	134.88	38.72%	0.21%	518.56	2.96%
\$100,001 to \$120,000	1,031,138	112,900	6.64%	413,904	253.27	40.14%	0.22%	611.91	5.56%
\$120,001 to \$150,000	851,910	113,434	5.48%	357,445	254.78	41.96%	0.22%	712.78	5.60%
\$150,001 to \$180,000	474,694	78,011	3.06%	197,866	204.35	41.68%	0.26%	1,032.79	4.49%
\$180,001 to \$200,000	192,213	36,316	1.24%	80,981	121.52	42.13%	0.33%	1,500.56	2.67%
\$200,001 to \$250,000	242,301	53,640	1.56%	108,273	190.71	44.69%	0.36%	1,761.41	4.19%
\$250,001 to \$500,000	252,204	83,608	1.62%	119,478	351.71	47.37%	0.42%	2,943.73	7.73%
\$500,001 to \$1,000,000	60,451	40,381	0.39%	29,204	222.09	48.31%	0.55%	7,604.82	4.88%
\$1,000,001 or more	24,254	64,964	0.16%	12,017	1,137.38	49.55%	1.75%	94,647.34	24.98%
Total³²	15,535,395	1,123,626	4,265,874	4,552.42	27.46%	0.41%	1,067.17	15,535,395	100.00%

³¹ Source: Table 4: Selected items, by gender, taxable status, state/territory, and taxable income range, 2021–22 income year. Australian Taxation Office (2024a) Taxation Statistics 2021–22.

³² Numbers may not add up due to nondisclosure and/or rounding. In addition, 52 people under 18 years of age listed their income as \$250,000 or more. Three of these made donations totalling \$4,510. For ease of interpretation, these have been excluded from this table.

Taxation Statistics 2021–22
Table 8: Highest Total Deductible Gifts by State and Postcode³³
Income Year Ending 30 June 2021

Postcode	Locations	Number of Gifting taxpayers	Amount of Gift \$	Average Gift \$	% Making Gift	% of Taxable Income
NSW						
2008	Chippendale, Darlington	1,335	197,304,868	147,793.91	19.71%	42.80%
2023	Bellevue Hill	2,321	80,712,868	34,775.04	32.27%	4.57%
2088	Mosman, Spit Junction	6,481	66,636,552	10,281.83	33.12%	1.61%
2027	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	1,939	62,385,467	32,174.04	34.00%	4.05%
2030	Dover Heights, HMAS Watson, Rose Bay North, Vaucluse, Watsons Bay	2,948	38,497,569	13,058.88	30.74%	1.67%
VIC						
3142	Hawksburn, Toorak	2,904	76,659,450	26,397.88	30.44%	3.02%
3068	Clifton Hill, Fitzroy North	4,686	66,629,018	14,218.74	37.00%	4.89%
3122	Auburn South, Glenferrie South, Hawthorn, Hawthorn North, Hawthorn West	5,052	38,634,552	7,647.38	31.24%	1.58%
3141	South Yarra	5,333	38,591,443	7,236.35	29.16%	1.65%
3002	East Melbourne	1,196	22,557,715	18,860.97	33.69%	3.62%
QLD						
4051	Alderley, Enoggera, Gaythorne, Grange, Newmarket, Wilston	6,039	108,831,860	18,021.50	31.24%	5.47%
4217	Benowa, Bundall, Bundall DC, Chevron Island, Isle of Capri, Main Beach, Surfers Paradise	5,512	27,287,619	4,950.58	18.06%	1.16%
4007	Ascot, Hamilton, Hamilton Central	2,994	25,929,493	8,660.49	27.03%	1.78%
4558	Cotton Tree, Kuluin, Maroochydore, Maroochydore BC, Maroochydore DC, Sunshine Plaza	3,512	17,531,500	4,991.88	23.19%	1.87%
4350	Athol, Blue Mountain Heights, Centenary Heights, Charlton, Clifford Gardens, Cotswold Hills, Cranley, Darling Heights, Drayton, Drayton North, East Toowoomba, Finnie, Glendale, Gowrie Mountain, Harlaxton, Harristown, Kearneys Spring, Middle Ridge, Mount Kynoch, Mount Lofty, Mount Rascal, Newtown, North Toowoomba, Northlands, Northpoint, Prince Henry Heights, Rangeville, Redwood, Rockville, South Toowoomba, Toowoomba, Toowoomba City, Toowoomba DC, Toowoomba East, Toowoomba South, Toowoomba Village Fair, Toowoomba West, Top Camp, Torrington, Wellcamp, Westbrook, Wilsonton, Wilsonton Heights, Wyalla Plaza	18,124	10,978,633	605.75	26.76%	0.26%

³³ Postcodes with less than 100 individuals were excluded from analysis

Taxation Statistics 2021–22
Table 8: Highest Total Deductible Gifts by State and Postcode³³
Income Year Ending 30 June 2021

Taxation Statistics 2021–22						
Table 8: Highest Total Deductible Gifts by State and Postcode ³³						
Income Year Ending 30 June 2021						
SA						
5061	Hyde Park, Malvern, Unley, Unley Park	1939	6,943,683	3,581.06	28.72%	0.89%
5068	Heathpool, Kensington, Kensington Gardens, Kensington Park, Leabrook, Marryatville, St Morris, Trinity Gardens	2245	6,173,836	2,750.04	27.27%	0.81%
5067	Beulah Park, Kent Town, Norwood, Norwood South, Rose Park	2107	5,029,020	2,386.82	28.57%	0.78%
5066	Beaumont, Burnside, Erindale, Hazelwood Park, Stonyfell, Waterfall Gully, Wattle Park	2430	4,842,529	1,992.81	29.08%	0.58%
5081	Collinswood, Gilberton, Medindie, Medindie Gardens, Vale Park, Walkerville	1825	4,054,920	2,221.87	27.77%	0.54%
WA						
6011	Cottesloe, Peppermint Grove	1948	296,777,900	152,350.05	29.06%	14.99%
6009	Broadway Nedlands, Crawley, Dalkeith, Nedlands, Nedlands DC	3256	26,613,041	8,173.54	27.21%	1.27%
6010	Claremont, Claremont North, Karrakatta, Mount Claremont, Swanbourne	3663	22,537,109	6,152.64	29.59%	1.30%
6285	Bramley, Burnside, Gnarabup, Margaret River, Osmington, Prevelly, Rosa Brook, Rosa Glen, Schroeder, Yebble	1439	14,544,925	10,107.66	18.94%	3.03%
6153	Applecross, Applecross North, Ardross, Brentwood, Canning Bridge Applecross, Mount Pleasant	4088	7,902,865	1,933.19	27.21%	0.46%
TAS						
7250	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Trevallyn, Travellers Rest, Waverley, West Launceston,	8181	5,513,016	673.88	25.99%	0.27%
7005	Dynnyrne, Lower Sandy Bay, Sandy Bay	2785	4,327,280	1,553.78	28.91%	0.50%
7000	Glebe, Hobart, Mount Stuart, North Hobart, Queens Domain, West Hobart	3264	3,708,289	1,136.12	31.26%	0.49%
7004	Battery Point, South Hobart	1766	3,255,995	1,843.71	33.24%	0.78%
7018	Bellerive, Howrah, Montagu Bay, Mornington, Rosny, Rosny Park, Tranmere, Warrane	5238	2,717,989	518.90	36.30%	0.29%
NT						
810	Alawa, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creek, Tiwi, Wagaman, Wanguri	6655	3,380,920	508.03	29.70%	0.20%
870	Alice Springs, Araluen, Braitling, Ciccone, Desert Springs, East Side, Gillen, Sadadeen, Stuart, The Gap, White Gums	3728	3,325,112	891.93	27.39%	0.33%
820	Bayview, Charles Darwin, Coonawarra, Darwin DC, East Point, Eaton, Fannie Bay, Larrakeyah, Ludmilla, Parap, Stuart Park, The Gardens, The Narrows, Winnellie, Woolner	4158	2,240,283	538.79	29.99%	0.19%
812	Anula, Buffalo Creek, Holmes, Karama, Leanyer, Malak, Marrara, Wulagi	3499	1,401,071	400.42	31.48%	0.18%
832	Bakewell, Bellamack, Gunn, Johnston, Mitchell, Rosebery, Zuccoli	4098	1,312,320	320.23	33.47%	0.14%

Taxation Statistics 2021–22
Table 8: Highest Total Deductible Gifts by State and Postcode³³
Income Year Ending 30 June 2021

ACT						
2603	Forrest, Griffith, Manuka, Red Hill	2674	12,109,835	4,528.73	35.38%	1.15%
2602	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Conner, Watson	8400	10,479,726	1,247.59	36.39%	0.52%
2617	Belconnen, Belconnen DC, Bruce, Evatt, Giralang, Kaleen, Lawson, McKellar, University of Canberra	8031	7,869,198	979.85	30.73%	0.41%
2615	Charnwood, Dunlop, Florey, Flynn, Fraser, Higgins, Holt, Kippax, Latham, Macgregor, Macnamara, Melba, Spence, Stranthnairn	10511	7,318,355	696.26	34.67%	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	8639	7,274,823	842.09	35.59%	0.34%

Taxation Statistics 2021–22³⁴
Table 9: Highest Average Deductible Gift by State and Postcode
Income Year Ending 30 June 2021

Postcode	Locations	Number of gifting taxpayers	Amount of gift \$	Average gift \$	% Making gift	% of taxable income
NSW						
2008	Chippendale, Darlington	1,335	197,304,868	147,793.91	19.71%	42.80%
2108	Coasters Retreat, Currawong Beach, Great Mackerel Beach, Palm Beach	389	16,060,547	41,286.75	30.32%	5.79%
2023	Bellevue Hill	2,321	80,712,868	34,775.04	32.27%	4.57%
2027	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	1,939	62,385,467	32,174.04	34.00%	4.05%
2029	Rose Bay	2,161	37,195,056	17,211.96	31.83%	3.38%
VIC						
3944	Portsea	165	5,848,747	35,446.95	28.16%	4.50%
3943	Sorrento	301	9,151,740	30,404.45	24.25%	5.84%
3142	Hawksburn, Toorak	2,904	76,659,450	26,397.88	30.44%	3.02%
3002	East Melbourne	1,196	22,557,715	18,860.97	33.69%	3.62%
3068	Clifton Hill, Fitzroy North	4,686	66,629,018	14,218.74	37.00%	4.89%
QLD						
4051	Alderley, Enoggera, Gaythorne, Grange, Newmarket, Wilston	6,039	108,831,860	18,021.50	31.24%	5.47%
4007	Ascot, Hamilton, Hamilton Central	2,994	25,929,493	8,660.49	27.03%	1.78%
4487	Begonia, St George	265	1,649,254	6,223.60	14.13%	1.52%
4558	Cotton Tree, Kuluin, Maroochydore, Maroochydore BC, Maroochydore DC, Sunshine Plaza	3,512	17,531,500	4,991.88	23.19%	1.87%
4217	Benowa, Bundall, Bundall DC, Chevron Island, Isle of Capri, Main Beach, Surfers Paradise	5,512	27,287,619	4,950.58	18.06%	1.16%
SA						
5136	Norton Summit	76	486,148	6,396.68	22.62%	1.96%
5001	Adelaide	28	140,336	5,012.00	20.74%	0.82%
5061	Hyde Park, Malvern, Unley, Unley Park	1,939	6,943,683	3,581.06	28.72%	0.89%
5006	North Adelaide, North Adelaide Melbourne St	1,229	3,737,948	3,041.45	27.84%	0.66%
5068	Heathpool, Kensington, Kensington Gardens, Kensington Park, Leabrook, Marryatville, St Morris, Trinity Gardens	2,245	6,173,836	2,750.04	27.27%	0.81%
WA						
6011	Cottesloe, Peppermint Grove	1,948	296,777,900	152,350.05	29.06%	14.99%
6285	Bramley, Burnside, Gnarabup, Margaret River, Osmington, Prevelly, Rosa Brook, Rosa Glen, Schroeder, Yebble	1,439	14,544,925	10,107.66	18.94%	3.03%
6009	Broadway Nedlands, Crawley, Dalkeith, Nedlands, Nedlands DC	3,256	26,613,041	8,173.54	27.21%	1.27%
6010	Claremont, Claremont North, Karrakatta, Mount Claremont, Swanbourne	3,663	22,537,109	6,152.64	29.59%	1.30%
6015	City Beach	1,469	6,634,600	4,516.41	29.77%	0.76%

³⁴ Postcodes with less than 100 individuals were excluded from analysis

Taxation Statistics 2021–22³⁴
Table 9: Highest Average Deductible Gift by State and Postcode
Income Year Ending 30 June 2021

TAS						
7001	Hobart	29	151952	\$ 5,239.72	6.82%	0.95%
7210	Campbell Town, Lake Leake	89	434707	\$ 4,884.35	15.95%	1.32%
7162	Birchs Bay, Woodbridge	127	575852	\$ 4,534.27	29.06%	2.18%
7263	Alberton, Legerwood, Ringarooma, Talawa, Trenah	74	172811	\$ 2,335.28	21.96%	1.11%
7258	Breadalbane, Relbia, White Hills	135	282108	\$ 2,089.69	21.88%	0.48%
NT						
851	Katherine	122	141070	\$ 1,156.31	18.13%	0.26%
873	Amoonguna, Arumbera, Connellan, Heavitree Gap CPA, Ilparpa, Kilgariff, Ross	168	161576	\$ 961.76	21.73%	0.29%
875	Flynn, Larapinta	221	209905	\$ 949.80	24.21%	0.34%
870	Alice Springs, Araluen, Braitling, Ciccone, Desert Springs, East Side, Gillen, Sadadeen, Stuart, The Gap, White Gums	3728	3325112	\$ 891.93	27.39%	0.33%
811	Casuarina	47	36257	\$ 771.43	29.94%	0.25%
ACT						
2603	Forrest, Griffith, Manuka, Red Hill	2674	12109835	\$ 4,528.73	35.38%	1.15%
2600	Barton, Canberra, Capital Hill, Deakin, Deakin West, Harman, HMAS Harman, Parkes, Russell, Yarralumla	2262	4838843	\$ 2,139.19	38.01%	0.61%
2604	Causeway, Kingston, Narrabundah	3324	6194721	\$ 1,863.63	36.38%	0.65%
2601	Acton, Canberra, City	764	1249109	\$ 1,634.96	21.14%	0.47%
2605	Curtin, Garran, Hughes	3152	4680946	\$ 1,485.07	38.86%	0.54%

Taxation Statistics 2021–22³⁵
Table 10: Occupation Code
Income Year Ending 30 June 2022

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	1,662,674	205,175	600,847	1,011	449.84	34.44%	0.23%
Professionals	2,808,188	288,969	1,084,890	927	336.83	26.80%	0.18%
Technicians and Trades Workers	1,365,925	103,291	366,200	122	394.94	20.65%	0.18%
Community and Personal Service Workers	1,563,562	76,601	419,090	141	380.63	29.16%	0.16%
Clerical and Administrative Workers	1,612,392	109,806	555,256	250	1,682.47	36.14%	0.49%
Sales Workers	1,045,627	49,856	225,880	66	3,501.02	15.39%	1.05%
Machinery Operators and Drivers	738,168	52,352	215,231	82	854.01	38.63%	0.32%
Labourers	1,312,493	61,136	271,002	107	292.35	21.60%	0.13%
Other	3,426,366	176,440	527,478	1,847	334.17	26.81%	0.12%

³⁵ Source: Table 14: Taxation statistics 2021–22 Individuals: Selected items, by occupation, sex and taxable income range, 2021–22 income year. Australian Taxation Office (2024a) Taxation Statistics 2021–22.

Taxation Statistics 2021–22³⁶
Table 11: Donations by industry
Income Year Ending 30 June 2022

Industry	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	\$	%	%
Agriculture, Forestry and Fishing	69,034	5,579	12,037	49.94	4,148.91	17.44%	0.90%
Mining	1,145	108	225	0.51	2,251.00	19.65%	0.47%
Manufacturing	55,620	2,872	9,814	4.84	493.51	17.64%	0.17%
Electricity, Gas, Water and Waste Services	1,881	101	271	0.23	858.60	14.41%	0.23%
Construction	232,600	12,425	28,588	11.21	391.96	12.29%	0.09%
Wholesale Trade	12,465	780	2,100	1.77	845.05	16.85%	0.23%
Retail Trade	80,964	4,649	16,930	21.33	1,259.87	20.91%	0.46%
Accommodation and Food Services	28,893	1,361	4,345	1.86	428.13	15.04%	0.14%
Transport, Postal and Warehousing	209,964	9,116	27,420	11.66	425.07	13.06%	0.13%
Information Media and Telecommunications	25,067	1,690	6,245	5.44	871.19	24.91%	0.32%
Financial and Insurance Services	32,344	3,002	8,439	12.02	1,424.51	26.09%	0.40%
Rental, Hiring and Real Estate Services	25,909	3,144	5,314	14.96	2,815.73	20.51%	0.48%
Professional, Scientific and Technical Services	208,441	18,476	60,704	103.57	1,706.08	29.12%	0.56%
Administrative and Support Services	1,135,244	5,634	22,865	9.15	400.01	16.91%	0.16%
Public Administration and Safety	6,894	406	1,399	0.75	537.89	20.29%	0.19%
Education and Training	59,185	3,207	15,775	10.93	692.76	26.65%	0.34%
Health Care and Social Assistance	181,899	24,069	50,953	90.92	1,784.42	28.01%	0.38%
Arts and Recreation Services	94,804	5,519	25,669	39.08	1,522.60	27.08%	0.71%
Other Services	134,467	6,050	21,947	9.50	432.73	16.32%	0.16%
Other	11,588	1,233	2,842	11.48	4,038.42	24.53%	0.93%

³⁶ Source: Table 5: Taxation statistics 2021–22 Individuals: Selected items, by sex, state/territory and broad industry, 2021–22 income year. Australian Taxation Office (2024a) Taxation Statistics 2021–22.



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