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**An Examination of Tax-Deductible
Donations Made By Individual
Australian Taxpayers in
2016–17**

Working Paper No. ACPNS 72

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Crittall**

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1.0 EXECUTIVE SUMMARY

1.1 Overview of the Research

This study uses information based on published Australian Taxation Office (ATO) material and represents the extent of tax-deductible donations made and claimed by Australian taxpayers to Deductible Gift Recipients (DGRs) at Item D9 Gifts or Donations in their individual income tax returns for the 2016–17 income year. The data does not include corporate and trust taxpayers. Expenses such as raffles, sponsorships, fundraising purchases (e.g., sweets, tea towels, special events) or volunteering are generally not deductible as ‘gifts’.

While section 1.3 of this Executive Summary provides the more detailed overview, analysis of the ATO material provided for this study showed that the total amount donated and claimed as tax-deductible donations in 2016–17 was \$3.48 billion (compared to \$2.89 billion for the previous income year). This constitutes an increase of 21.8 per cent or \$623 million from the previous income year.

The average tax-deductible donation made to DGRs and claimed by Australian taxpayers in 2016–17 was \$769.99 (compared to \$633.72 in the previous income year).

1.2 The Research in Context

In 2016–17, Australia recorded its 26th year of continuous economic growth which is significant given the uncertain economic and political situation around the world.

Australia had a falling real Gross Domestic Product (GDP) growth of 2.3 per cent in 2016–17, and a lower unemployment rate of 5.05 per cent. However, other indicators and industry performance point to a more mixed economic picture, including:

- Agriculture had increased production and prices
- Mining enjoyed rising commodity prices
- Weak wage growth resulted in compensation of employees rising 2.1 per cent, the weakest annual rise since 1991-92. This, combined with a fall in social assistance benefits received by households during the year, caused the household saving ratio to fall to 4.6 per cent, its lowest level since 2007-08.
- Subdued domestic prices and wages drove the weakest annual rise in household consumption, in current price terms, on record.

Despite slow wage growth, household gross disposable income plus other changes in real net wealth increased \$456.6 billion, or 32.6 per cent, in 2016–17. This was largely due to a \$306.5 billion appreciation in the value of land held by households. In 2016-17, the Australian sharemarket advanced 7.1 per cent in 2017, posting its second straight annual rise.

There were several natural disasters declared by the ATO that attracted tax-deductible donations during the period. Cyclone Debbie occurred in April 2017 together with bushfires and storms across eastern states.

In the USA, charitable giving continued growing to an estimated \$410.02 billion in 2017. Giving increased 5.2 per cent (3.0 per cent adjusted for inflation) over the revised total of \$389.64 billion contributed in 2016 on the back of a growing economy, low unemployment and a booming stock market. Giving by individuals increased by 5.2 per cent and Corporations by 8 per cent. (Giving USA 2018)

In the UK, the Charities Aid Foundation (CAF) 2018 report found that a total amount of £10.3 billion was donated in 2017 with increased giving by fewer people.¹

1.3 Summary of Findings

The following is a summary of the significant statistics from the ATO Taxation Statistics data from 2016–17 that are further analysed in this paper.

1.3.1 General Information:

- The total amount donated and claimed as tax-deductible donations in 2016–17 was \$3.48 billion (compared to \$2.89 billion for the previous income year). This constitutes an increase of \$623 million (or 21.8 per cent) from the previous income year.
- In 2016–17, individual taxpayers claimed \$36.49 billion in personal tax deductions. Of this amount, 9.5 per cent of deductions claimed were tax-deductible gifts, compared to 6.3 per cent for the cost of managing tax affairs and 60.2 per cent for work-related expenses.

¹ Charities Aid Foundation (CAF). (2018). CAF UK Giving 2018. <https://www.cafonline.org/docs/default-source/about-us-publications/caf-uk-giving-2018-report.pdf>

- The average tax-deductible donation made to DGRs and claimed by Australian taxpayers in 2016–17 was \$769.99 (compared to \$633.72 in the previous income year). This is an increase of 21.5 per cent. However, the median tax-deductible donation has remained at \$110.²
- In 2016–17, 4.52 million Australian taxpayers (or 32.6 per cent of the Australian taxpaying population) made and claimed tax-deductible donations. This has decreased from the previous year when 33.4 per cent of taxpayers made and claimed a gift.
- On average, those individual taxpayers who make tax-deductible donations to DGRs donated approximately 0.42 per cent of their taxable income in 2016–17. This has increased by 18.0 per cent from 0.36 per cent in 2015–16.

1.3.2 Gender:

- In 2016–17, 2.25 million male taxpayers (or 31.44 per cent of male taxpayers) made and claimed tax-deductible donations to DGRs totalling \$2.14 billion. This is an increase from 2015–16 where 32.34 per cent of male taxpayers made donations totalling \$1.65 billion. In contrast, 2.28 million female taxpayers (or 33.83 per cent of female Australian taxpayers) made and claimed tax-deductible donations to DGRs totalling \$1.34 billion in 2016–17. The average tax-deductible donation made to DGRs and claimed by Australian male taxpayers in 2016–17 was \$953.40 (\$729.82 in 2015–16) and \$589.06 for Australian female taxpayers (\$537.47 in 2015–16).
- On average, male Australian taxpayers who made tax-deductible donations to DGRs donated approximately 0.43 per cent of their taxable income (0.34 per cent in 2015–16), compared to 0.41 per cent for female taxpayers (0.39 per cent in 2015–16).

1.3.3 State of Residence

- A total of 1,452,522 taxpayers in **New South Wales** claimed tax-deductible donations to DGRs totalling \$1.24 billion. This amount represented 35.72 per cent of the national total. The next largest donor state was **Victoria** whose taxpayers made and claimed tax-deductible donations to DGRs totalling \$1.01 billion, representing 29.12 per cent of the national total.

² 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.

- **Western Australian** taxpayers claimed tax-deductible donations totalling \$527.76 million. This is a significant increase from 2015–16 where taxpayers in the state claimed donations totalling \$278.53 million. The increase was not evenly spread over the state with one postcode contributing \$179 million more than in 2015–16 accounting for 39.32 per cent of the increase in the state.³
- **Western Australian** taxpayers made and claimed the largest average tax-deductible donation to DGRs of \$1,189.82 compared to the national average of \$769.99. Taxpayers in **New South Wales** had an average gift of \$856.35, followed by taxpayers in **Victoria** with an average gift of \$797.95.
- Those in the **Australian Capital Territory** had the greatest median donation of \$200, while those in **New South Wales** had a median donation of \$145. The median for taxpayers in Western Australia was \$120. In all other states and territories, the median donation was \$100.
- Taxpayers in **Western Australia** donated an average of 0.56 per cent of their taxable incomes, an increase from 0.29 per cent in 2015–16. This was followed by taxpayers in **Victoria** (0.50 per cent) and **New South Wales** (0.46 per cent).

1.3.4 Income Bands:

- In 2016–17, the average taxable gift for all taxpayers was \$769.99, compared to \$633.72 in the previous year. The average tax-deductible donation made and claimed by taxpayers in the \$55,001–\$60,000 income band was \$335.80, being 0.25 per cent of their taxable income with 42.02 per cent of taxpayers in this band claiming a tax-deductible gift.
- The average tax-deductible donation made to DGRs and claimed by individual taxpayers earning over one million per year was \$86,341.93. This has increased from \$50,128.01 in 2015–16. Over the past ten years, this figure has generally hovered around \$50,000 with some years being much greater due to a few larger gifts from philanthropists.
- In 2016–17, taxpayers earning over \$1 million donated approximately 2.10 per cent of their taxable income to DGRs, compared to the national average of 0.43 per cent. This group represented 16.73 per cent of all tax-deductible donations in 2016–17.

³ See paragraph 1.3.5 for more details.

1.3.5 Tax-Deductible Gifts by Postcode

- The postcode with the highest total of tax-deductible gifts for 2016–17 was **WA 6011 (Cottesloe, Peppermint Grove)** with \$206,350,525 claimed in total. This is an increase of 651.53 per cent from 2015–16 for the postcode where it claimed \$27,457,396 in total gifts. In **Victoria**, the postcode **VIC 3148 (Chadstone, Holmesglen, Chadstone Centre, Jordanville)** claimed donations totalling \$117,559,383.
- Not surprisingly, the highest average gift claimed was also in the Western Australian postcode (WA 6011, Cottesloe, Peppermint Grove) where gifting taxpayers claimed on average \$96,111.10. In Victoria, the postcode VIC 3724 (Mansfield) claimed \$92,301.93 per gifting taxpayer, while taxpayers in the New South Wales postcode NSW 2027 (Darling Point, Edgecliff, HMAS Rushcutters, Point Piper) claimed \$33,636.62 on average.
- This year, the postcode with the highest percentage of taxpayers claiming a gift deduction was **Joondalup DC (WA 6919)**. It had 64.17 per cent of taxpayers claiming a gift. In Victoria, 57.69 per cent taxpayers in **VIC 3841 (Gippsland MC)** claimed a gift. In New South Wales, 50.22 per cent of taxpayers in **NSW 2705 (Brobenah, Corbie Hill, Gogeldrie, Leeton, Merungle Hill, Murrami, Stanbridge, Whitton)** claimed a deduction.

A database of all deductible gifts claimed between 2005 and 2017, fully searchable by postcode, can be found on the ACPNS website at

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

1.3.6 Tax-Deductible Gifts by Occupation

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

- Consistent with previous years, the highest average gift deductions were claimed by **Chief Executives and Managing Directors** (\$7,781.56). This has increased by 40 per cent from the previous year, where the average gift claimed was \$5,557.87 **Authors, Books or Script Editors** followed (\$5,603.24 in 2016–17 compared to \$821.26 in 2015–16), as did **Internal medicine specialist** (\$4,034.09 in 2016–17 compared to \$3,735.43 in 2015–16).
- The occupation with the highest amount claimed as gift deductions in total was **Chief Executives and Managing Directors** (\$395,380,600). This is consistent with previous years and has increased from \$277,544,610 in 2015–16.

- The occupation with the highest deductible gift to taxable income ratio was Author, Book or Script Editor (3.92 per cent) followed by **Religious Leader** (1.91 per cent) and **Chief Executives and Managing Directors** (1.44 per cent).
- The occupation category with the highest percentage of donating taxpayers was, for the seventh year in a row, **Police** with 73.86 per cent of individuals in this occupation claiming a tax-deductible donation. This was followed by Machine Operator (62.82 per cent) and **School Principals** (62.28 per cent).

A database of all deductible gifts claimed between 2006 and 2017, fully searchable by occupation, can be found on the ACPNS website at

<https://www.qut.edu.au/business/about/schools/school-of-accountancy/research/australian-centre-for-philanthropy-and-nonprofit-studies>

2.0 WHAT IS A TAX-DEDUCTIBLE GIFT?

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

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

The term "*gift*" is not defined in either the ITAA 1936 or 1997. As a consequence, it takes on its ordinary meaning. On 20 July 2005, the ATO released *Taxation Ruling* TR 2005/13 'Tax-Deductible Gifts – What is a gift?' TR 2005/13 contains 230 paragraphs, 81 worked examples and spans 47 pages.

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

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

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

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

- purchase of raffle or art union tickets
- purchase of an item such as a mug, key ring or pen which is not merely a token that promotes the DGR or its activities
- the cost of attending a fundraising dinner, even if the cost exceeds the value of the dinner⁴
- payments to school building funds as an alternative to an increase in school fees
- membership fees (except to political parties), and
- payments where the person has an understanding with the recipient that the payment will be used to provide a benefit to the donor.

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

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

⁴ However, there are contribution rules that apply since 1 July 2004 for minor benefits made to DGRs.

2.1 Categories of Deductible Gift Recipients

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

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

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

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

Five new general categories of deductible gift recipient were added from 1 July 2006:

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

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

However, these are only general categories. This is not the full list of DGRs. Donors can check the status of a DGR by searching the Australian Business Register.⁵ As of June 9, 2019, there were 57,901 charities registered with the Australian Charities and Not-for-Profits Commission. Only 29,475 organisations have active DGR status ⁶

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

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

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

⁵ Australian Business Register. (2019). *ABN look up*. <http://www.abr.business.gov.au/>

Source: Table 3: Charities. Deductible Gift Recipients, by type, as at 1 November 2018, Australian Taxation Office (2019) Taxation Statistics 2016–17

2.2 Philanthropic and Giving Taxation Initiatives Since 1999

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

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

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

Further incentives have been suggested and developed by the Prime Minister's Community Business Partnership since 1999. These incentives which involve the taxation regime have been rolled out gradually since 1999.⁷

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

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

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

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

⁷ The Prime Minister's Community Business Partnership. (n.d.). *Taxation initiatives to encourage philanthropy*. Retrieved April 30, 2018, from https://www.dss.gov.au/sites/default/files/documents/05_2012/pmcbp_fs5.pdf

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

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

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

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

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

In each financial year, a PAF must distribute to DGRs an amount equal to at least 5 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 as specified in the Guidelines.

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

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

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

2.2.2 Gifts of Property over \$5,000

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

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

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

2.2.3 5 Year Averaging of Donations

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

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

2.2.4 Deductions for Workplace Giving

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

2.2.5 Conservation Covenants

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

2.2.6 The Cultural Gifts Program – Capital Gains Tax Exemption

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

2.2.7 Deductions for Fundraising Dinners and Similar Events

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

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

2.2.8 Health Promotion Charities

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

2.2.9 Donations to Political Parties and Other Candidates

From 22 June 2006, under Subdiv 30-DA ITAA 1997:

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

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

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

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

2.2.11 Educational Scholarships

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

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

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

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

2.2.12 Share Gifts

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

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

2.2.13 Public Ancillary Fund Amendments

In the May 2010 Budget, the federal government announced that it would improve the integrity of Public Ancillary Funds (PubAFs) by introducing a new regulatory framework similar to that introduced for PAFs. Amending legislation was introduced as part of 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. And philanthropic trust funds can be ‘public ancillary funds’ or ‘private ancillary funds’ under the Taxation Administration Act 1953, (Schedule 1 section 426-1).
- PubAFs are identified as such on the Australian Business Register (Taxation Administration Act 1953, Schedule 1 section 426-104).
- The Minister (Treasurer) must make binding guidelines through legislative instruments (Taxation Administration Act 1953, Schedule 1 section 426-103).
- The Commissioner of Taxation will have power (under the Taxation Administration Act 1953, Schedule 1 section 426-120) to:
 - impose administrative penalties on trustees and directors of trustees who breach the Guidelines, or
 - suspend or remove trustees for breaches of guidelines.

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

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

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

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

2.2.14 New DGR Class Announced

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

2.2.5 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. It is intended that all DGRs will be registered by the ACNC from 1 July 2020 with a one year transition period. The ATO Commissioner will have a power of exemption in certain circumstances.

Separate government DGR registers such as overseas aid, environment and culture will be transferred to the ACNC.

Public fund requirements will be abolished.

2.3 Private Ancillary Funds⁸ (PAF) – 2001-2016

PAFs are trusts to which taxpayers can make tax-deductible donations.⁹ 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. Unfortunately, this data is not currently available. What follows is the data for the 2015–16 financial year.

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

There were 129 new PAFs approved in the 2015–16 financial year, representing an 8.44 per cent increase from the previous financial year and bringing the total number of PAFs existing to 1,426 PAFs (see Charts 1 and 2 overleaf).¹⁰

⁸ On 1 October 2009, existing Prescribed Private Funds (PPFs) became Private Ancillary Funds (PAFs).

⁹ PPFs were part of the Howard Government's response to the report on philanthropy in Australia by the Business and Community Partnerships Working Group on Taxation Reform dated 26 March 1999.

¹⁰ The statistics for the 2011–12 income year were sourced from 2012 returns processed by 18 June 2014 and the statistics for the 2013–14 year was sourced from 2014 returns processed by 12 February 2016. The statistics for the earlier and later income years are as at 31 October of the following year.

Chart 1: Number of PAFs Approved By Year

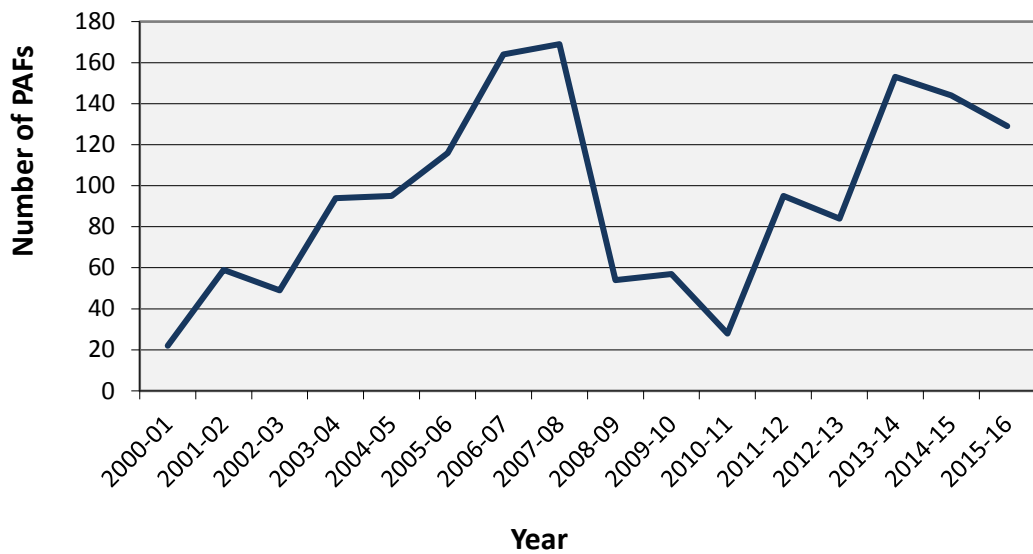
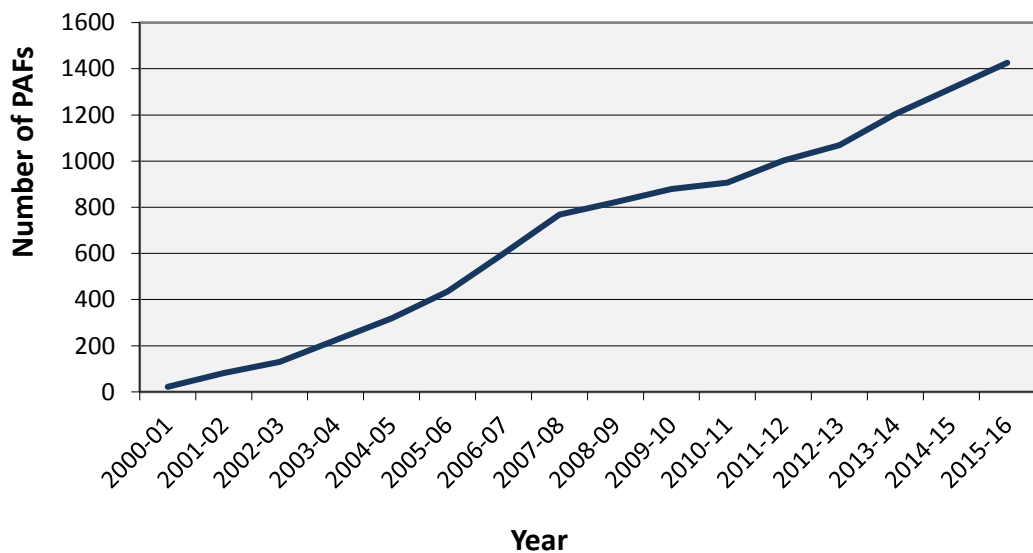


Chart 2 displays the total number of PAFs approved by year. It can be seen that there has been an increase in the total number of approved PAFs each year.

Chart 2: Total Number of PAFs Approved By Year



As can be seen in Chart 3, for the year ending 30 June 2016, a total of \$810 million was donated to PAFs. This represents a 56.6 per cent decrease in donations from the previous 2014–15 financial year, during which \$1,867.44 million was donated.

Chart 3: Donations Received By Year

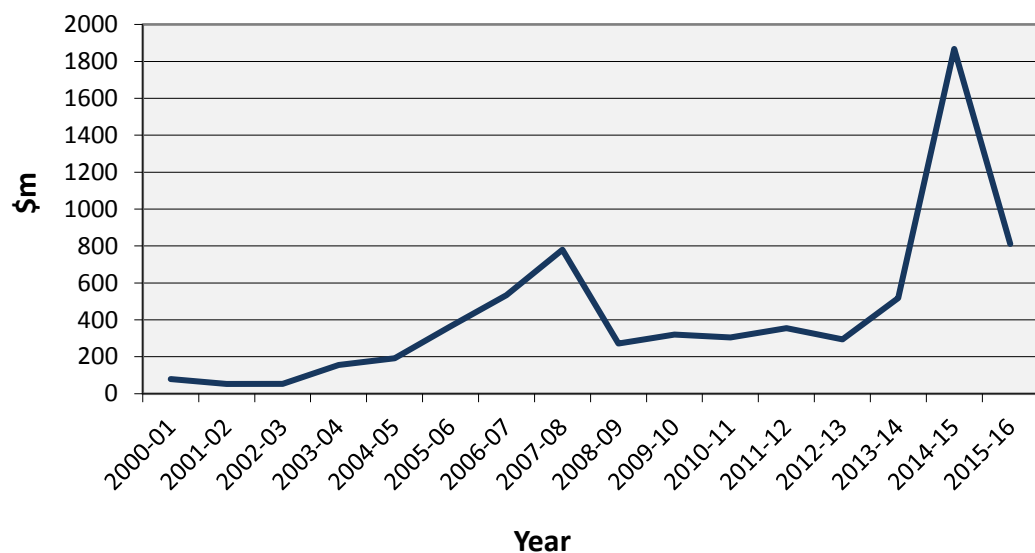


Chart 4 displays the value (in millions) of distributions made across the years by PAFs.

Chart 4: Distributions Made By Year

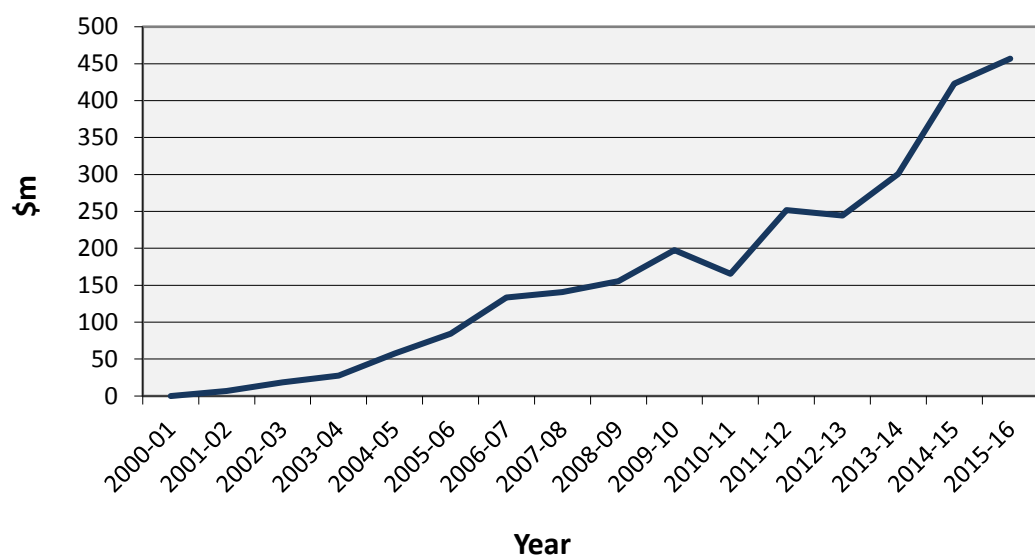


Chart 5 displays the closing value of PAFs by year. The net asset of PAFs as at October 31, 2017, was \$8,307.39 million, compared to \$5,979.52 million in 2014–15.



2.4 Public Ancillary Funds (PubAFs)

As with the PAF data, this data is not currently available. The statistics for the 2015–16 year are reported below. As at 31 October 2017, there were 1,449 PubAFs approved with 84 new PubAFs approved in the 2015–16 financial year. Donations received in 2015–16 were up from 2013–14 (\$768.31 million in 2015–16 compared to \$622.63 million the previous year). A total of \$394.14 million was distributed in 2015–16, leaving \$3,822.37 million in net assets.

Table 2: Numbers of PubAFs, donations received, distributions made and closing values					
Financial Year	Number of PubAFs approved in the year	Cumulative number of PubAFs approved	Donations received (\$m)	Distributions made (\$m)	Net PubAF assets (\$m)
2011–12	101	1,437	337.48	370.47	1,682.07
2012–13	99	1,527	465.70	420.06	2,957.39
2013–14	91	1,550	617.45	525.23	3,461.26
2014–15	81	1,539	622.63	507.98	3,717.09
2015–16	84	1,449	768.31	394.14	3,822.37

Table 3 (overleaf) breaks down the number of DGRs by their category as at 1 November 2018.

Table 3: Number of DGRs by category of recipient¹¹

Type of DGR	Number of DGRs
Public benevolent institutions	10,301
School or college building fund	4,875
Health Promotion Charity	1,745
Public fund on the register of cultural organisations	1,697
Public library	1,677
Private Ancillary Funds	1,667
Ancillary funds	1,406
Public fund on the register of environmental organisations	638
Public museum	620
Scholarship fund	614
Public fund for persons in necessitous circumstances	613
Animal welfare charity	484
A public fund for providing volunteer based emergency services	363
Public fund for religious instruction in government schools	312
Public hospital	297
Overseas aid fund	258
Government Special School	235
Public art gallery	196
Specifically Listed in the ITAA	192
Approved research institute	166
Institution consisting of a public library, public museum and public art gallery or of any two of these bodies	121
Public fund on the register of harm prevention charities	90
A public fund established and maintained for the purpose of providing money for the provision of public ambulance services	84
Public institution for research	82
TAFE	80
Charitable services institution	73
Public fund for public benevolent institutions	72
Non-profit hospital	67
Residential educational institution	60
Public university	54
Other organisations ¹²	336
Total	29,475

¹¹ Organisations with active DGR status as at 1 November 2018.

¹² "Other organisations" includes DGR types other than those listed.

3.0 TAX-DEDUCTIBLE DONATIONS BY INDIVIDUAL TAXPAYERS 2016–17

This section of the paper analyses the nature and extent of tax-deductible donations to DGRs claimed by Australian individual taxpayers in their 2016–17 income tax returns.

As mentioned in the Executive Summary, the information presented is based on the amount and type of tax-deductible donations made to DGRs and claimed by Australian individual taxpayers for the period 1 July 2016 to 30 June 2017. This information has been extracted mainly from the ATO's publication *Taxation Statistics 2016–17*.¹³ The 2016–17 report is the latest report that has been made publicly available.

This study uses information based on published ATO material and represents only the extent of tax-deductible donations made to DGRs and claimed by Australian taxpayers at Item *D9 Gifts or Donations* in their individual income tax returns for the 2017 income year, and that have been processed by 31 October 2018. The data do not include corporate taxpayers as there is no provision for corporate taxpayers' tax returns to disclose gifts made to DGRs. Expenses such as raffles, sponsorships, fundraising purchases (e.g., sweets, tea towels, special events) or volunteering are generally not deductible as 'gifts'.

The *Giving Australia 2016* report used a more liberal definition of gift to arrive at an estimated total giving in 2015–16 of \$11.2 billion from adult Australians, \$1.3 billion from charity gambling or special events and \$17.5 billion from business sources (McGregor-Lowndes et al. 2017).

¹³ The data represent information in tax returns for the 2016–17 year processed by the ATO as at 31 October 2018. It also includes some additional data supplied directly by the ATO to ACPNS researchers.

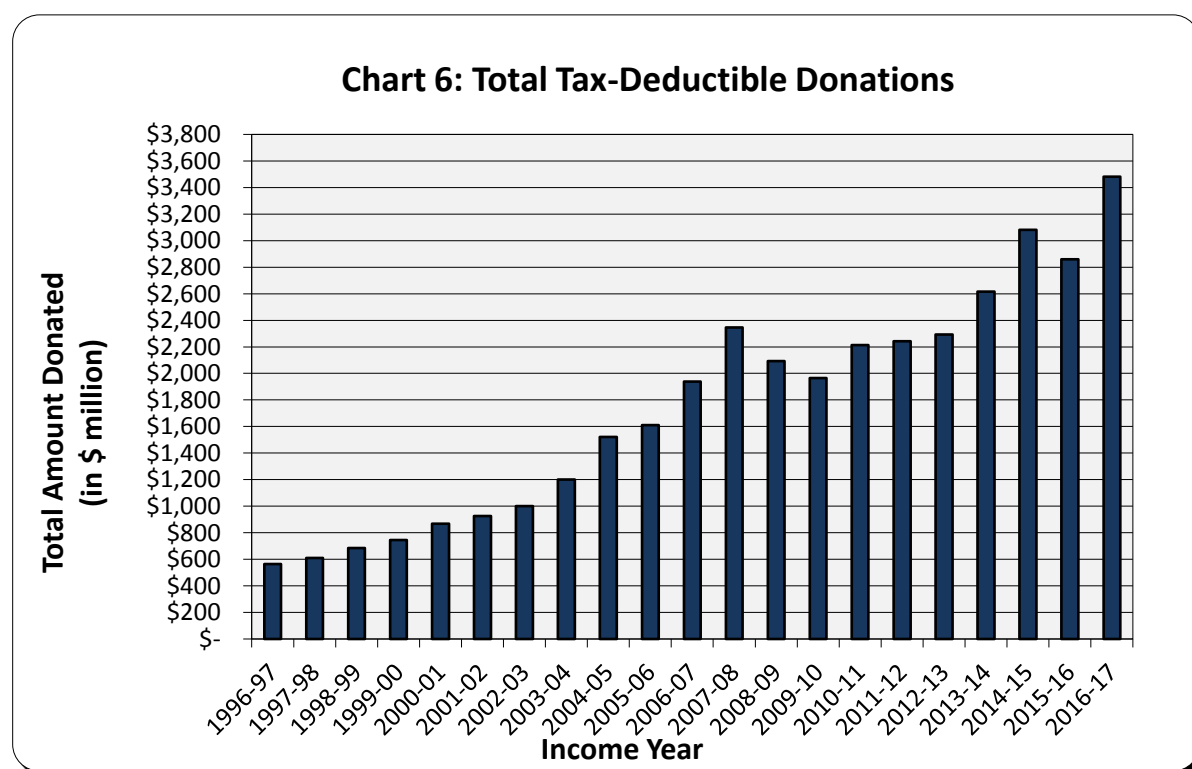
3.1 Individual Taxpayer Donations

Table 1 in the Appendix to this paper (which forms the basis of Charts 6 to 11) contains data relating to a number of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2016–17 income tax return and revised data for previous income years.¹⁴

According to ATO statistics, in 2016–17 a total of 4.52 million individual taxpayers made and claimed tax-deductible donations to DGRs totalling \$3.48 billion. This represented an increase of 21.7 per cent from the previous income year's total of \$2.89 billion.

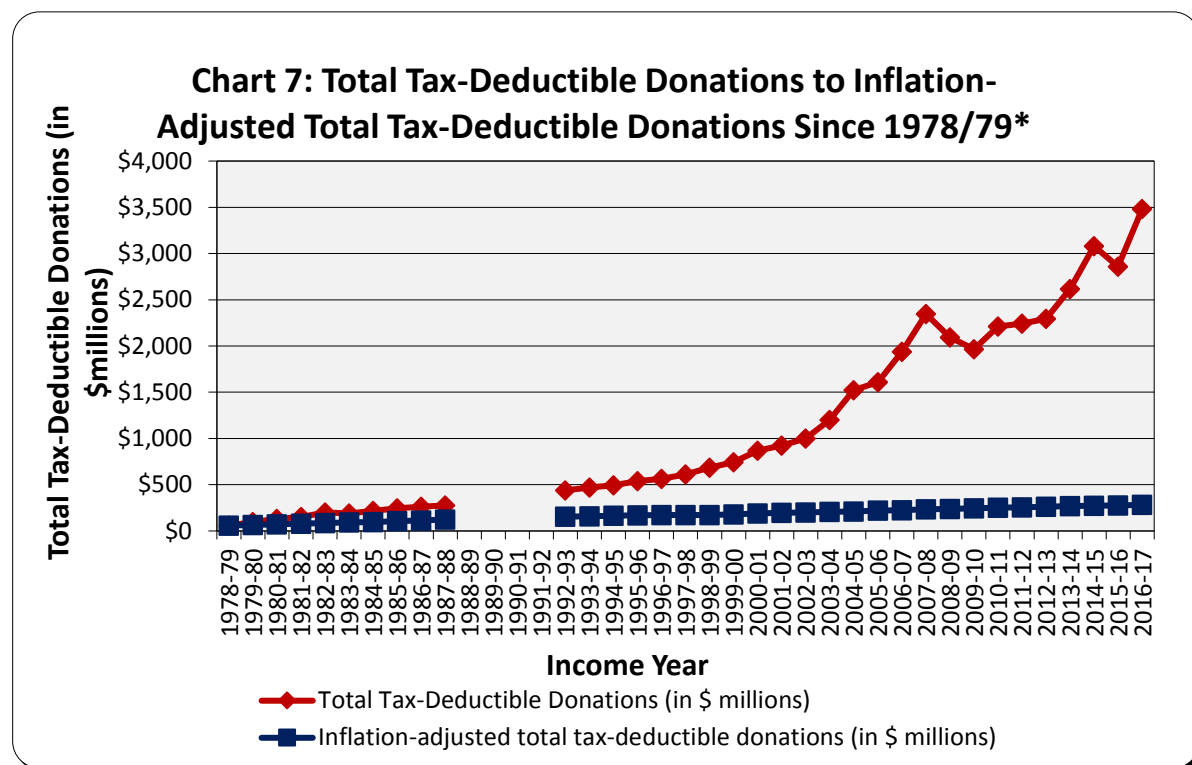
Gift deductions represented 9.5 per cent of all personal taxpayer deductions. This compares to deductions for the cost of managing tax affairs claimed by Australian taxpayers in 2016–17 which totalled \$2.29 billion, or 6.3 per cent of all personal taxpayer deductions.

Chart 6: Total Tax-Deductible Donations shows a twenty-year comparison of the total amount of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers between the 1996–97 and 2016–17 income years.



¹⁴ 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 2018. The figures used in the text compare the state of the data as at October of the year to which the data relates so that proper comparisons can be made with the previous year.

As Chart 7, depicts, using the base year of 2011–12, the actual total tax-deductible donations made by Australian taxpayers far exceeds inflation as measured by the Consumer Price Index (CPI).¹⁵ While there have been some decreases (most notably after the Global Financial Crisis (GFC) in 2007–08), the overall trend is for the total amount donated to rise each year.



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

Chart 8 (overleaf): Percentage of Donating Taxpayers to Total Taxpayers reveals that in 2016–17, 32.60 per cent of the Australian taxpaying population (or 4.52 million Australian taxpayers) made and claimed tax-deductible donations. This has decreased slightly from 2015–16 where 33.40 per cent of taxpayers claimed a deduction and continues this decreasing trend which started in 2011-12. This percentage claiming a deduction is now at its lowest point since 1999–00.

¹⁵ The Australian Bureau of Statistics (ABS) changed the index reference base in September 2012 from 1989-90 to 2011–12. As a result, all CPI rates have been reset. See <https://www.ato.gov.au/Rates/Consumer-price-index/> for more information on the CPI rate.

Chart 8: Percentage of Donating Taxpayers to Total Taxpayers

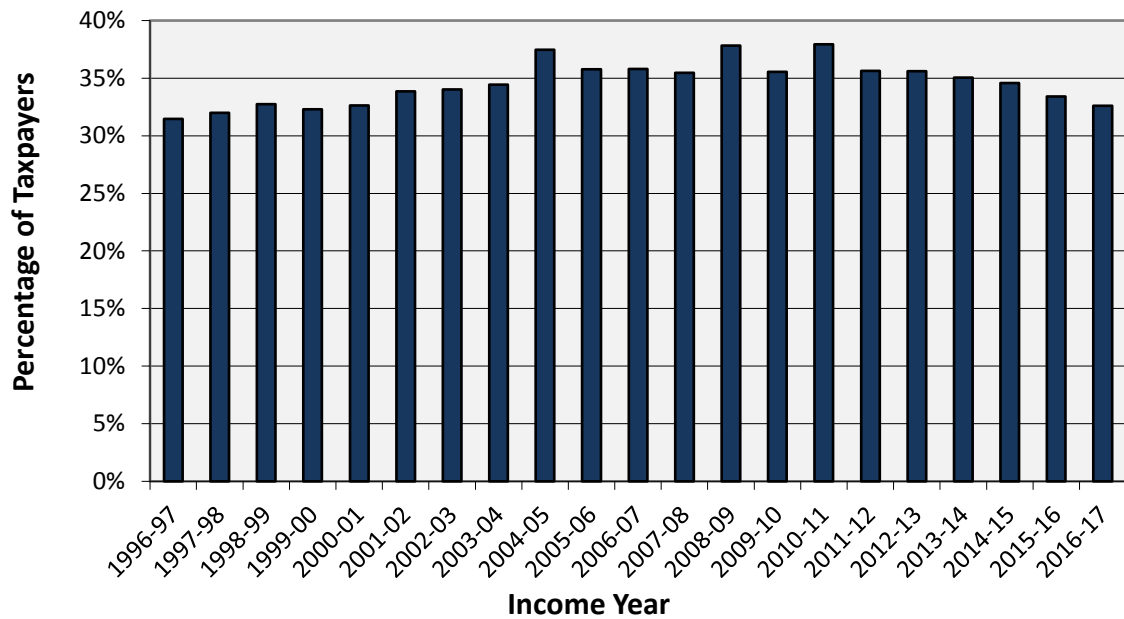


Chart 9: Total Donating Taxpayers to Total Taxpayers shows the number of taxpayers who claimed tax-deductible donations to DGRs against the total number of taxpayers in from the 1996–97 financial year to the 2016–17 financial year. While the number of taxpayers has slowly risen in the past five years, the number of donating taxpayers has remained steady.

Chart 9: Total Donating Taxpayers to Total Taxpayers

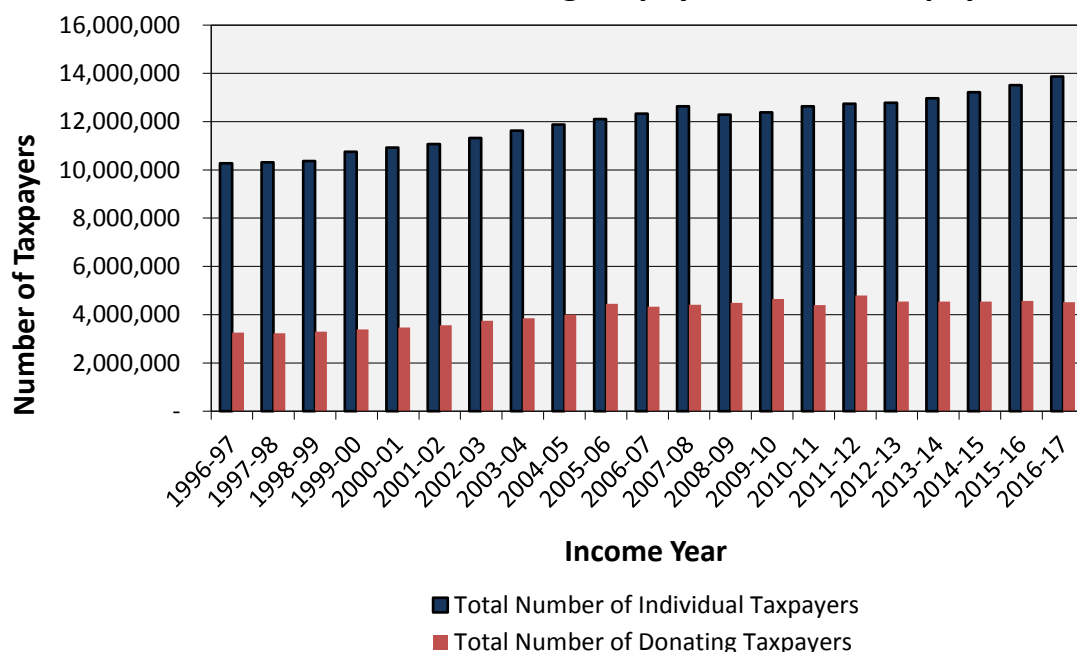


Chart 10: Average Tax-Deductible Donation shows a comparison of the average tax-deductible donations made to DGRs and claimed by individual Australian taxpayers from 1996–97 to 2016–17. The average tax-deductible donation made to DGRs and claimed by Australian taxpayers for 2016–17 was \$769.99. This represented an increase of 21.5 per cent since the previous income year, where the average donation was \$633.72. The median amount claimed by Australian taxpayers in 2016–17 was \$110. This is consistent with the previous year.

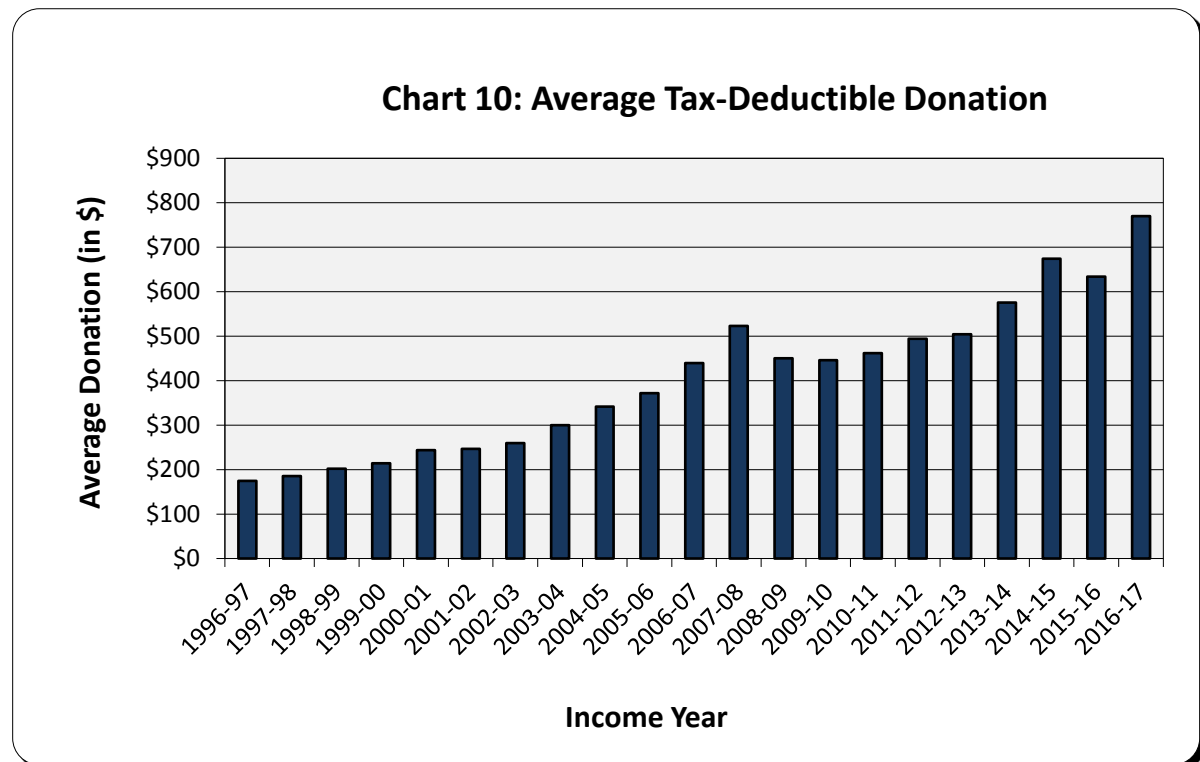


Chart 11: *Tax-Deductible Donations as a Percentage of Taxable Income* graphs the percentage of taxable income that Australians donate to DGRs and claim as tax deductions.

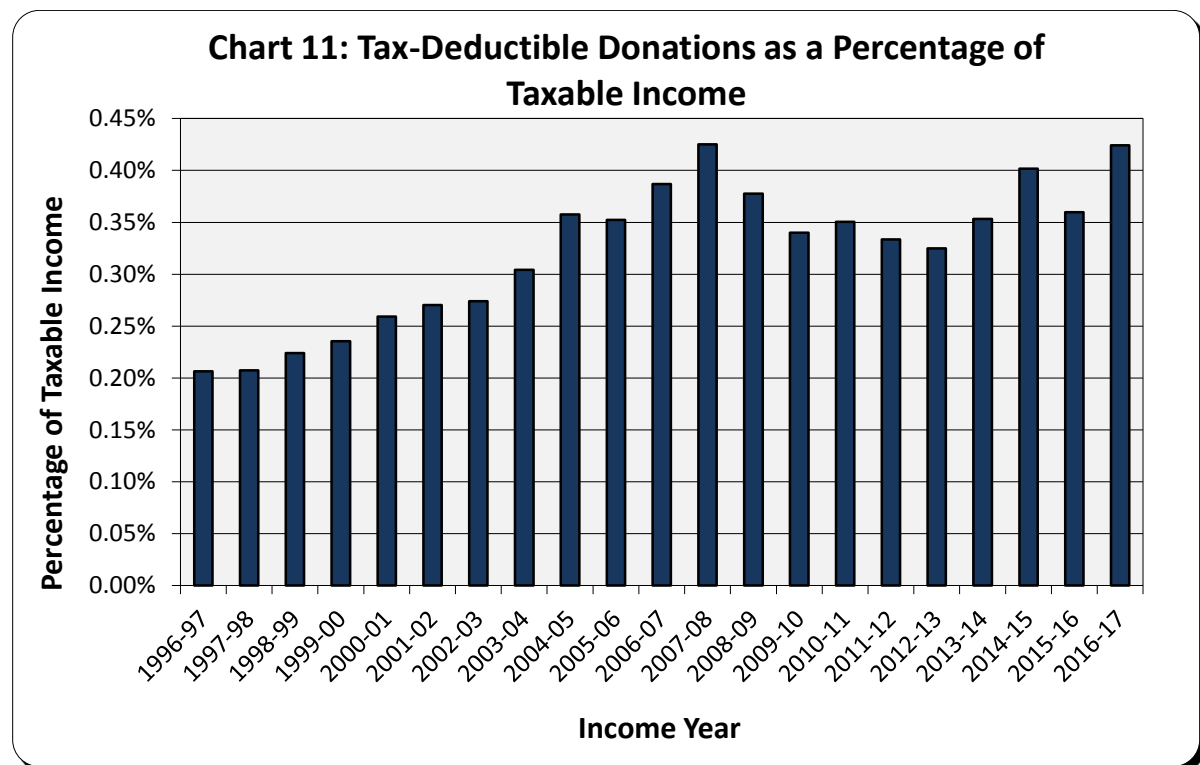


Chart 11 reveals that in 2016–17, on average, those individual taxpayers who make tax-deductible donations to DGRs donated 0.42 per cent of their taxable income. This represented an increase of 18.0 per cent from the previous income year, in which the average percentage of taxable income donated was 0.36 per cent. This amount has fluctuated from around 0.32 per cent to 0.43 per cent since 2004–05.

The ATO also provides information on workplace giving (see Table 4). The number of employees employed by workplace giving programs has decreased by 48,009 to 3,553,057 in 2016–17. However, the number of employees using workplace giving has increased by 2.2 per cent from 2015–16, as has the percentage of all employees to and the total amount donated using workplace giving. In 2016–17, the average donation was \$208, while the median donation was \$78.

Table 4: Workplace Giving Programs 2011–12 to 2016–17 Income Years						
	Total number of employees employed by workplace giving employers (no.)	Number of employees using workplace giving (no.)	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

Source: Table 9: Individuals – workplace giving programs, 2014–15 to 2016–17 income years, Australian Taxation Office (2019) Taxation Statistics 2016–17

3.1.1 Summary and Discussion

Based on the data extracted from Table 1 in the Appendix (comprising Charts 6 to 11), our analysis reveals that Australia's giving is a mixed bag. The overall amount donated has increased to \$3.48 billion. However, the percentage of taxpayers donating has continued a downward trend since 2010–11, falling to 32.60 per cent. The percentage of income donated has however increased to 0.42 per cent. The median amount claimed by individuals was \$110 in 2016–17. The median donation in workplace giving programs was \$78 (while the average donation was \$208).

3.2 Individual Taxpayer Donations by GENDER

Table 2 in the Appendix to this paper (which forms the basis of Charts 12 to 18) contains data relating to a number of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2016–17 income tax return according to gender.

Chart 12 shows the *Total Tax-Deductible Donations by Gender*.¹⁶ In 2016–17, 2,245,742 male taxpayers made and claimed tax-deductible donations to DGRs totalling \$2.14 billion. This represented 61.49 per cent of the total tax-deductible donations made and claimed in 2016–17. A total of 2,276,395 female taxpayers made and claimed tax-deductible donations to DGRs totalling \$1.34 billion in 2016–17. This represented 38.51 per cent of the total tax-deductible donations made and claimed in 2016–17.

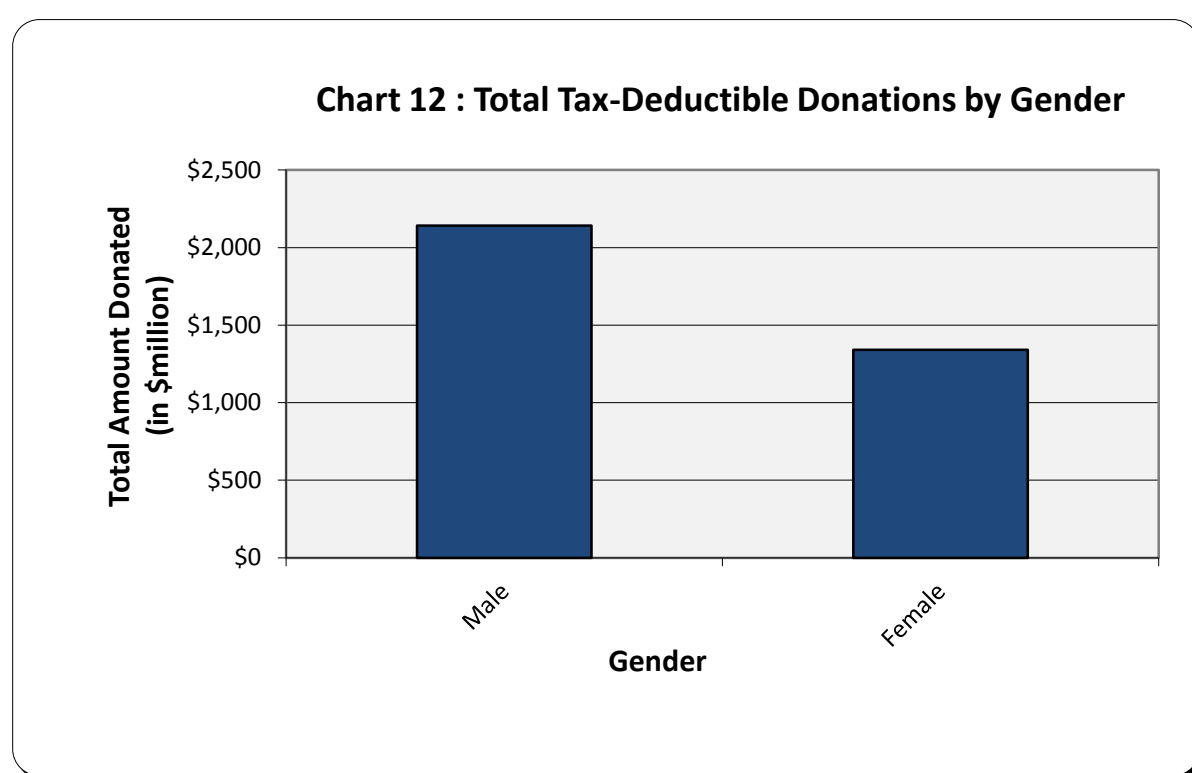


Chart 13 (overleaf): *Percentage of Donating Taxpayers to Total Taxpayers by Gender* reveals that in 2016–17, 31.44 per cent of Australian male taxpayers and 33.83 per cent of Australian female taxpayers made and claimed tax-deductible donations to DGRs. The combined average was 32.60 per cent.

¹⁶ Please note, the data displayed is for people nominating their gender as either male or female. Data for people identifying their gender as 'other' is not displayed.

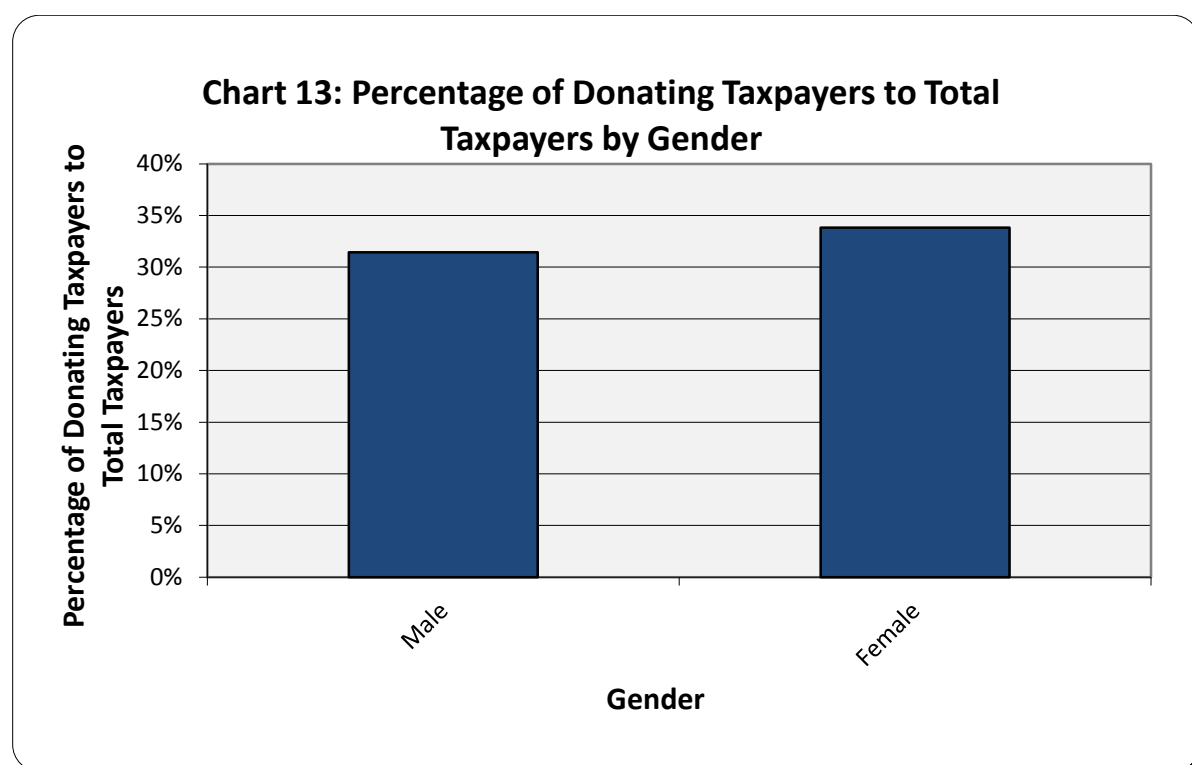


Chart 14: Average Tax-Deductible Donation by Gender reveals that the average tax-deductible donation made to DGRs and claimed in 2016–17 by Australian male taxpayers was \$953.40 (a 30.6 per cent increase from \$729.82 in 2015–16). The average tax-deductible donation for Australian female taxpayers was \$589.06 (an increase of 9.6 per cent from \$537.47 in 2015–16).

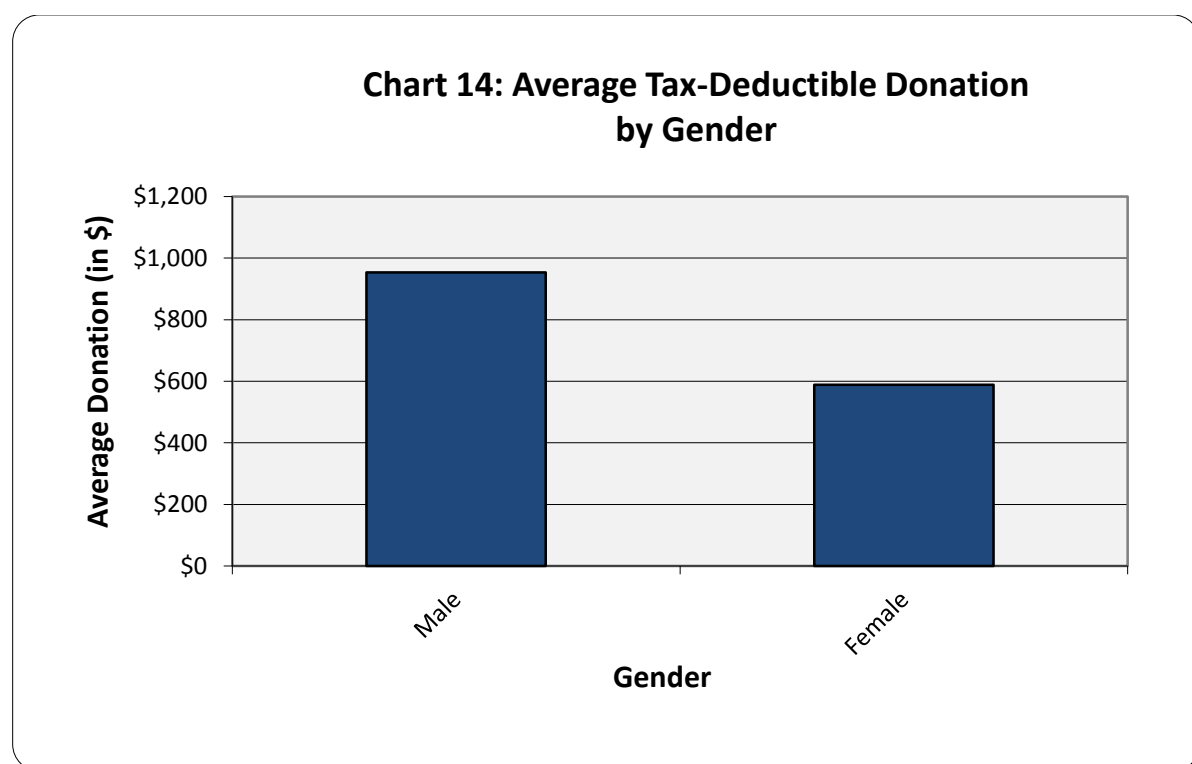
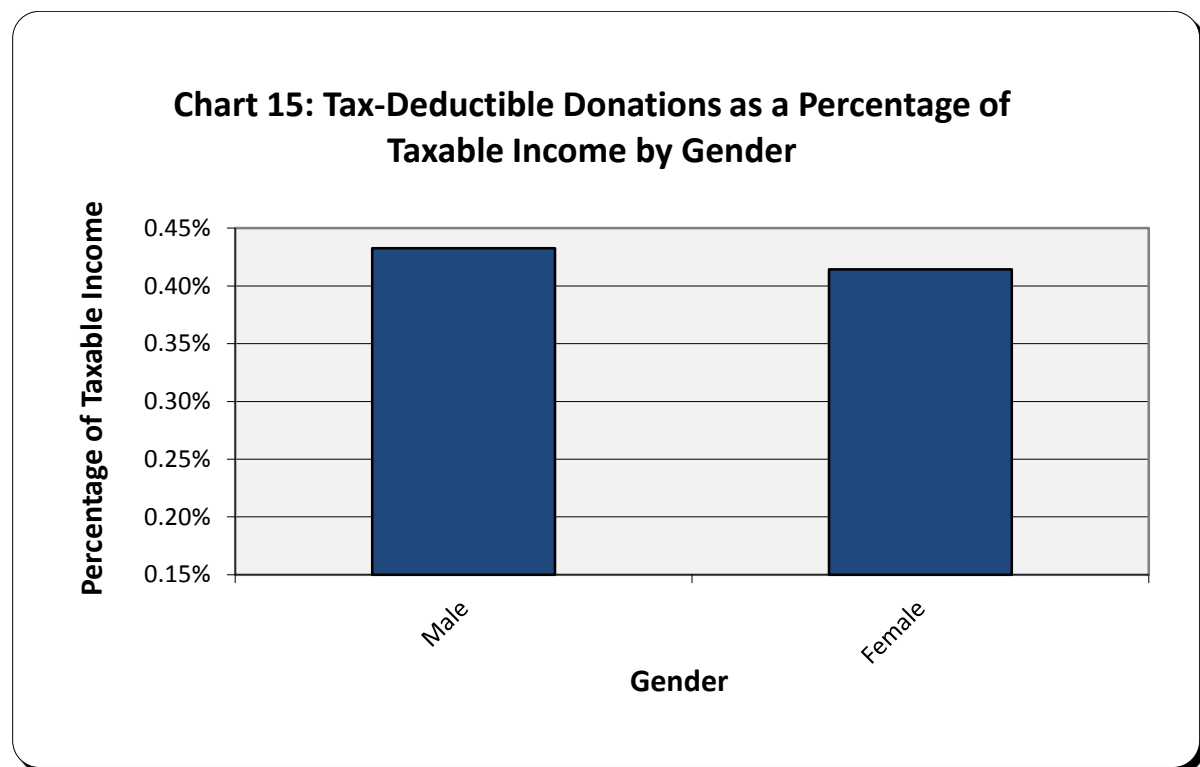


Chart 15: Tax-Deductible Donations as a Percentage of Taxable Income by Gender graphs the amount donated relative to the taxpayers' taxable income. The chart reveals that in 2016–17, on average, male Australian taxpayers who donated to DGRs claimed 0.43 per cent of their taxable income in tax-deductible donations (an increase from 0.34 per cent in 2015–16), while female taxpayers who made donations to DGRs claimed 0.41 per cent of their taxable income, compared to 0.39 per cent in 2015–16.



For the eighth time, the ATO has provided gift deduction data by age range and gender. The claimants aged 75 years and over continue to donate the largest percentage of the national total (19.93 per cent). Their average gift (\$4,647.54) is well above the mean for all age groups (\$769.99). The total value of gifts from this age group reached \$694.12 million (an increase of 50.4 per cent from 2015–16).

Chart 16: Average Tax-Deductible Donation by Age and Gender reveals that the average tax-deductible donation made to DGRs and claimed in 2016–17 by Australian male taxpayers and female taxpayers increases with age. This figure indicates that males aged 75 years and over had the highest average tax-deductible donation (\$6,778.60) compared to all age brackets, followed by males aged 70–74 years (\$3,075.88). Interestingly, males have a higher average donation than females for every age group with the greatest difference being \$4,039.73 between males and females aged 75 years and over. The average difference across all age groups was \$364.34.

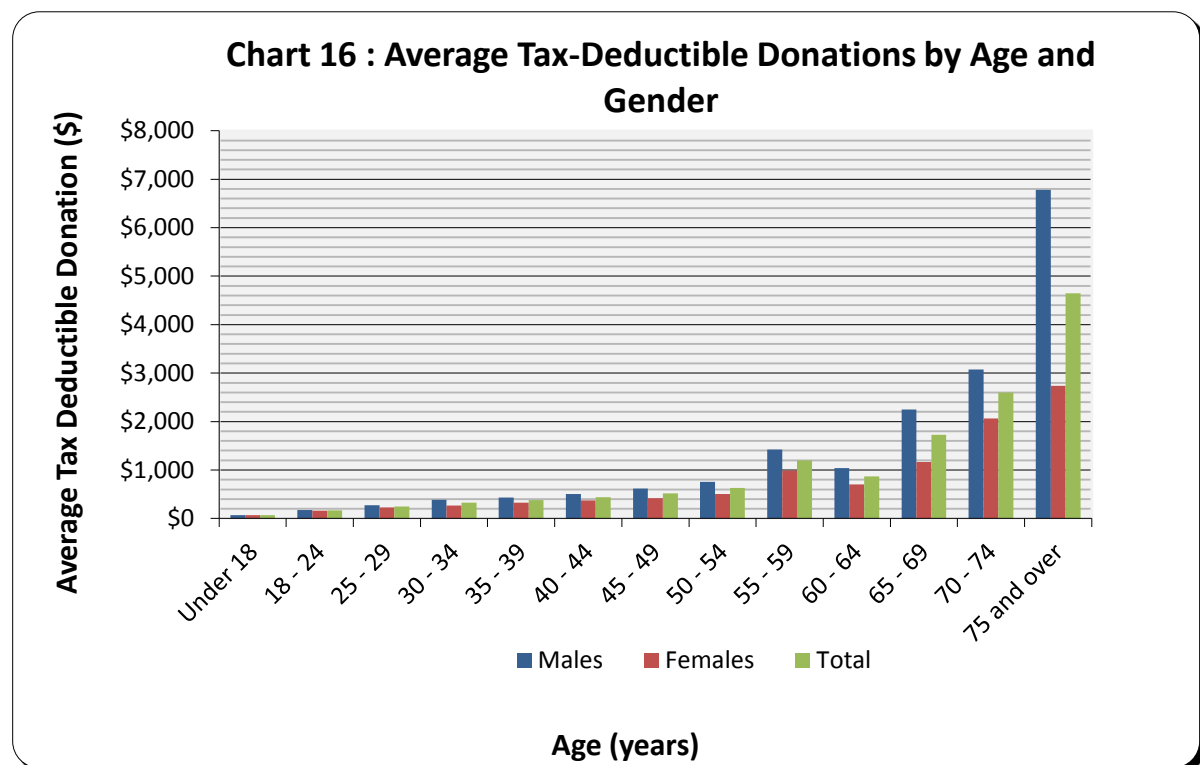


Chart 17 (overleaf): Total Tax-Deductible Donations by Age and Gender reveals that the total amount donated to DGRs and claimed in 2016–17 by Australian male and female taxpayers generally increases with age but decreases at 60–64 years before a sharp increase at the 75 years and over age bracket. This trend is consistent with previous years.

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

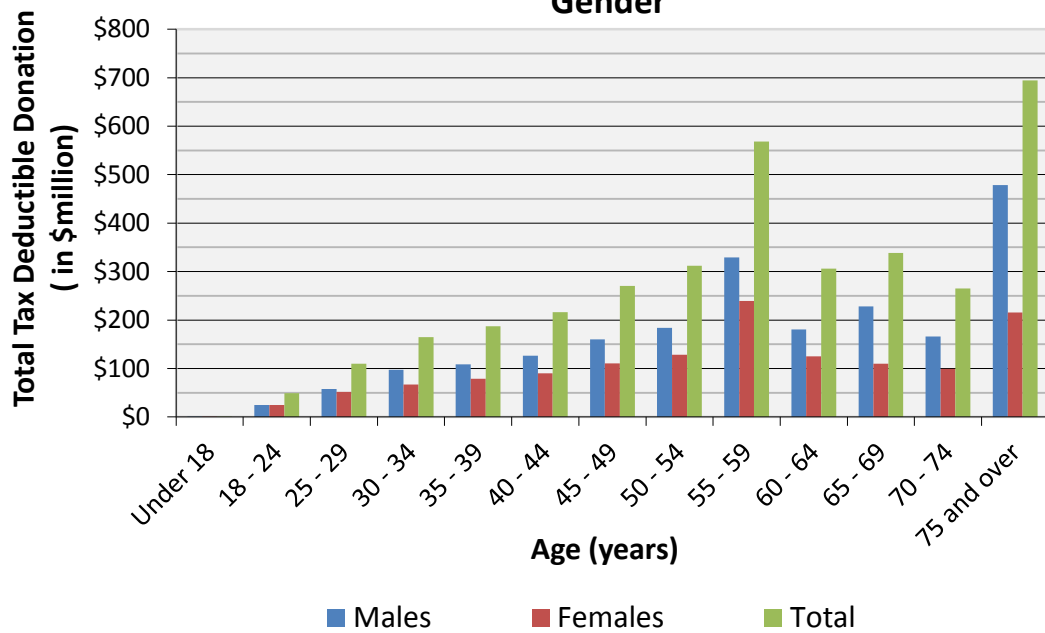
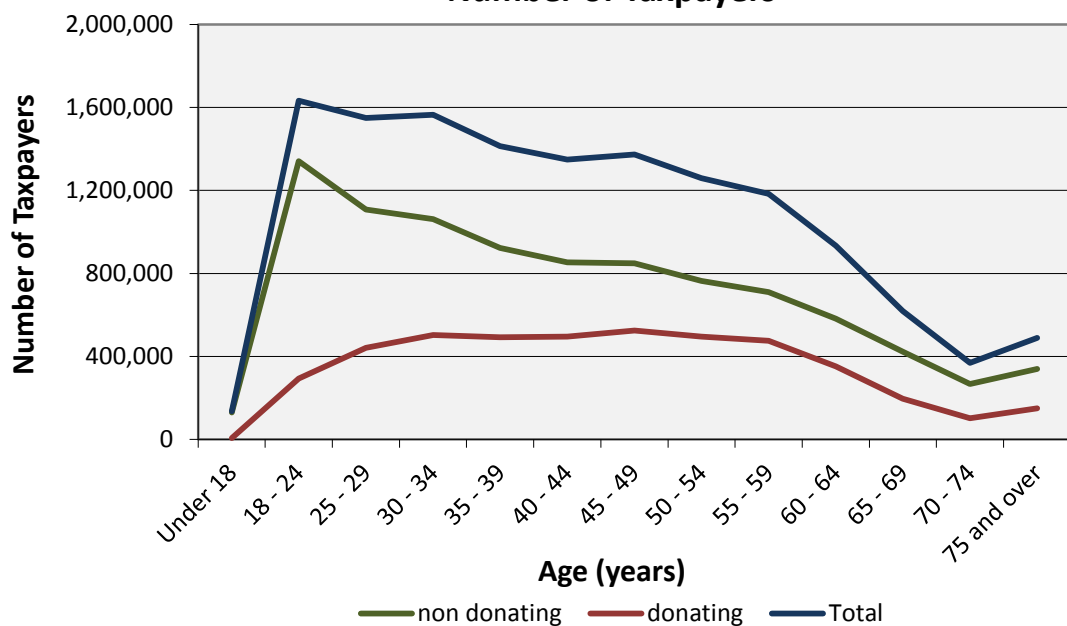


Chart 18: Number of Taxpayers reveals that the number of taxpayers is highest in the 18–24 years age bracket. Apart from those under 18, this age bracket has the highest number of non-donating taxpayers with only 17.91 per cent donating compared to the national average of 32.60 per cent. The number of donating taxpayers levels off around 25–29 years before decreasing again at 60–64 years.

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



3.2.1 Summary and Discussion

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

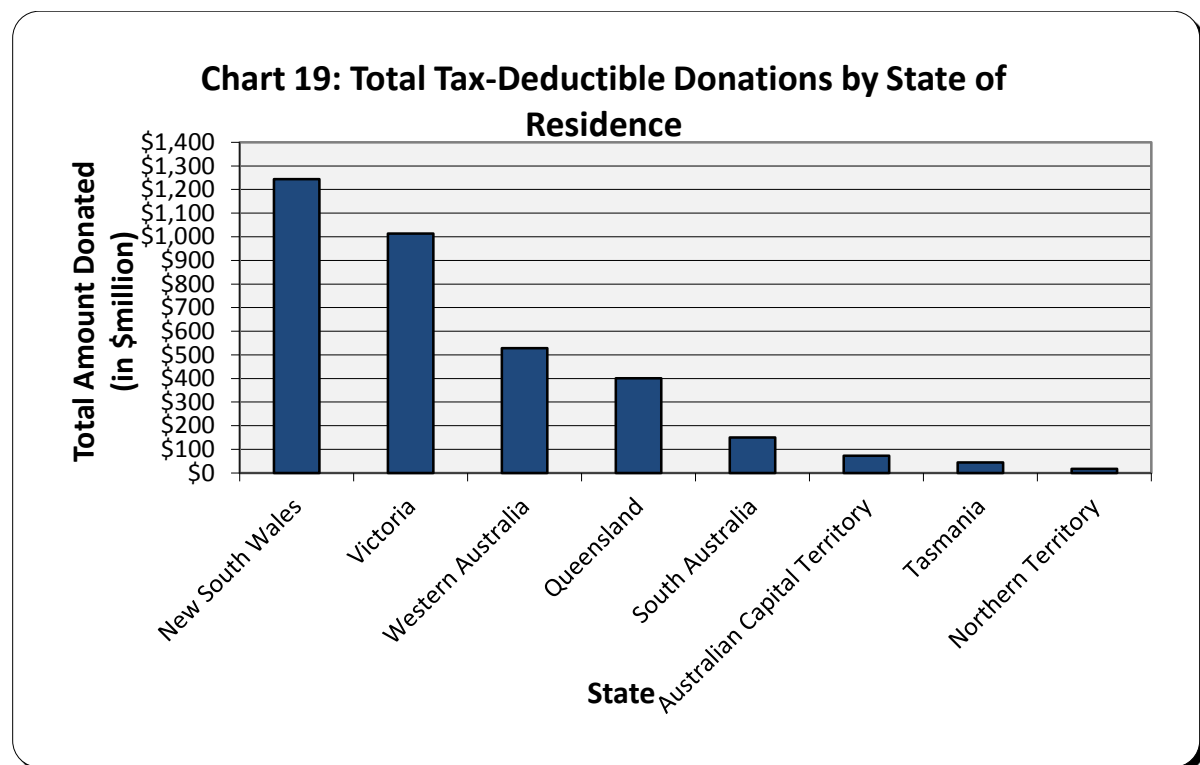
Male taxpayers in 2016–17 donated more in monetary terms than female taxpayers (both in terms of total and average tax-deductible donations). When expressed as a percentage of their respective taxable incomes, females donated 0.41 per cent of their income, and males donating 0.43 per cent of their income.

In terms of donating taxpayers as a percentage of total taxpayers expressed by gender, more females claimed a tax-deductible donation (33.83 per cent) compared to males (31.44 per cent). The combined average was 32.60 per cent.

3.3 Individual Taxpayer Donations by STATE OF RESIDENCE

Table 3 in the Appendix to this paper (which forms the basis of Charts 19 to 22) contains data relating to the amount donated and claimed by individual Australian taxpayers to DGRs in their 2016–17 income tax returns according to their state of residence.¹⁷

Chart 19: Total Tax-Deductible Donations by State of Residence reveals that in 2016–17, **New South Wales** taxpayers claimed the highest total value of tax-deductible donations to DGRs. This is consistent with previous years.



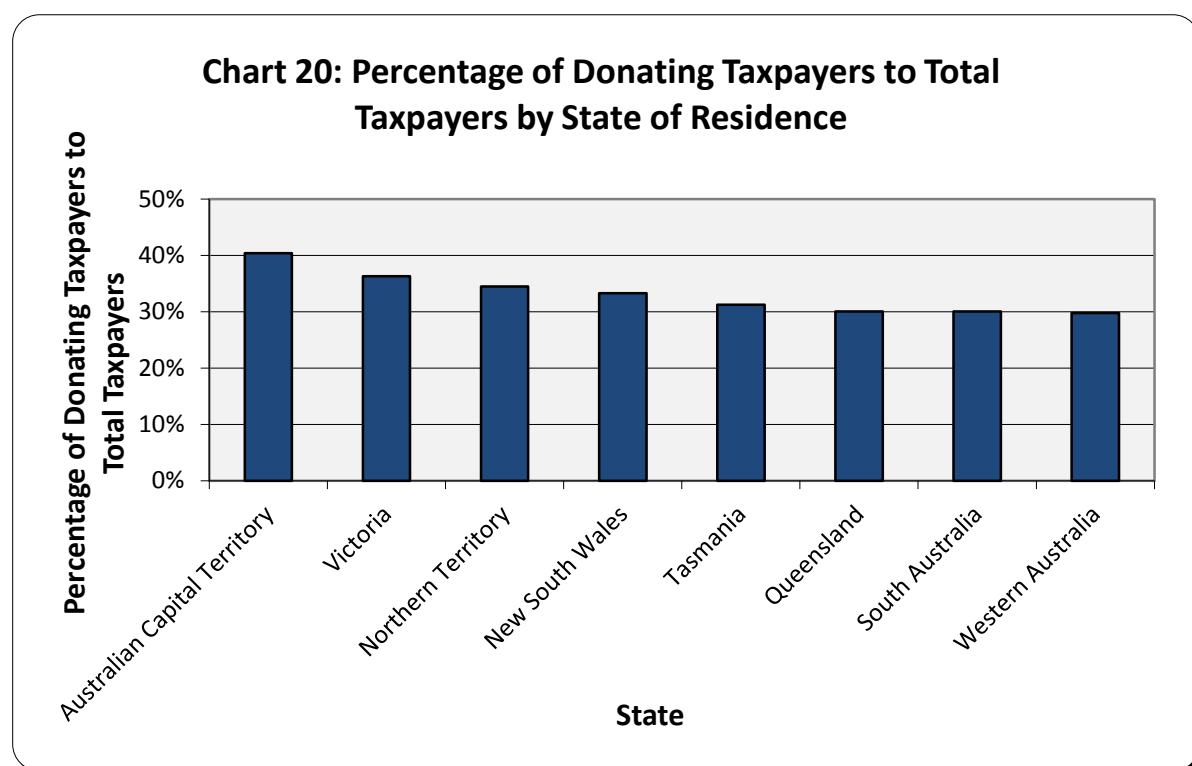
In 2016–17, a total of 1,452,522 taxpayers in **New South Wales** claimed tax-deductible donations to DGRs totalling \$1.24 billion. This amount represented 35.72 per cent of the national total and has increased from \$1.11 billion in 2015–16.

The next largest donor state was **Victoria** with 1,270,687 taxpayers claiming tax-deductible donations to DGRs totalling \$1.01 billion, representing 29.12 per cent of the national total. This is an increase of 27.7 per cent from \$793.3 million in the previous year.

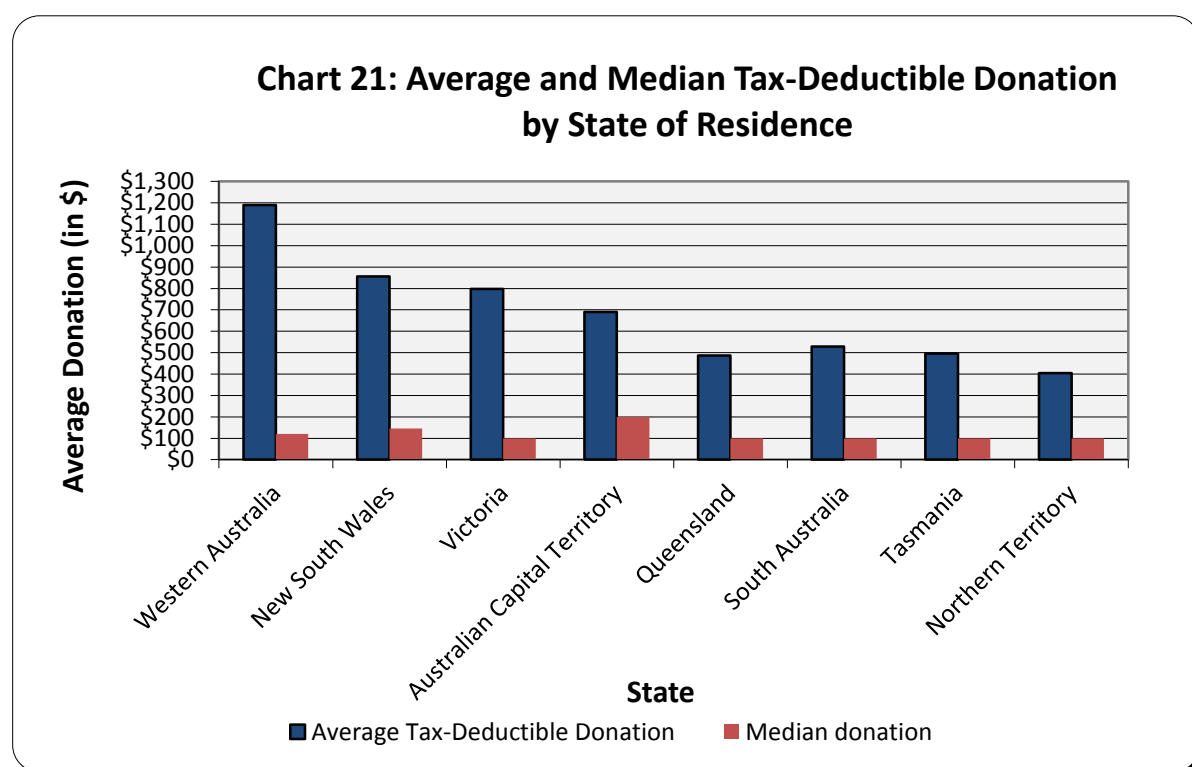
¹⁷ "Other taxpayers" includes taxpayers who are living overseas, taxpayers who did not state their residential postcode on their return and taxpayers living in other grouped postcodes.

Overall, 443,568 **Western Australian** taxpayers donated a total of \$527.76 million (representing 15.16 per cent of the national total). Together, these three states accounted for 80 per cent of total tax-deductible donations made to DGRs in 2016–17.

Chart 20: Percentage of Donating Taxpayers to Total Taxpayers by State of Residence reveals that 40.37 per cent of total taxpayers in the **Australian Capital Territory** made and claimed tax-deductible donations to DGRs in 2016–17, once again, the highest of all states and territories. In **Victoria**, 36.28 per cent of taxpayers made and claimed tax-deductible donations to DGRs, followed by the **Northern Territory** with 34.50 per cent. The national average was 32.60 per cent (a decrease from 2015–16 where 33.40 per cent of taxpayers claimed a tax-deductible gift).



In terms of average tax-deductible donations per state, *Chart 21 (overleaf): Average Tax-Deductible Donation by State of Residence* reveals that in 2016–17, residents in **Western Australia** made and claimed the largest average tax-deductible donation to DGRs of \$1,189.82. This represents a large increase of 93.5 per cent from 2015–16 where the average tax-deductible donation in **Western Australia** was \$614.80.



This was then followed by the taxpayers living in **New South Wales** with an average tax-deductible donation of \$856.35. Taxpayers in **Victoria** had an average tax-deductible donation of \$797.95, followed by taxpayers in the **Australian Capital Territory** taxpayers (\$689.83). The national average for tax-deductible donations made to DGRs was \$769.99 (an increase from \$633.72 for the previous financial year). Taxpayers from the **Northern Territory** and **Queensland** had the lowest average tax-deductible donations at \$404.85 and \$486.55, respectively. These have, however, increased from 2015–16 (where the average donations from the **Northern Territory** and **Queensland** were \$399.05 and \$463.34, respectively).

For the third time, the ATO has released the median donation claimed by taxpayers in each state and territory. Those in the **Australian Capital Territory** had the greatest median donation of \$200, while those in **New South Wales** had a median donation of \$145. The median for taxpayers in **Western Australia** was \$120. Taxpayers in all other states and territories had a median donation of \$100.

Chart 22 (overleaf): *Tax-Deductible Donations as a Percentage of Taxable Income by State of Residence* graphs the amount donated relative to the taxable income of taxpayers across each state for the 2015–16 and 2016–17 financial years.

Chart 22: Tax-Deductible Donation as a Percentage of Taxable Income by State of Residence

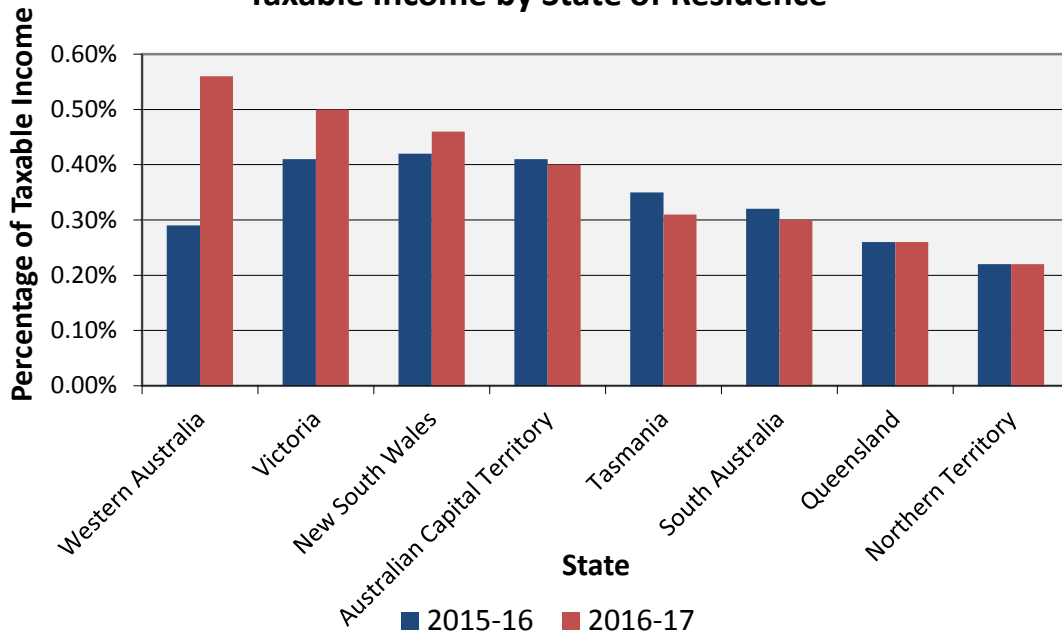


Chart 22 reveals that in 2016–17, taxpayers from **Western Australia** donated approximately 0.56 per cent of their taxable income (a substantial increase from 0.29 per cent in 2015–16). This was followed by taxpayers in **Victoria** who donated approximately 0.50 per cent of their taxable income to DGRs. The national average was 0.43 per cent. Taxpayers in **Western Australia**, **Victoria** and **New South Wales** increased the percentage of taxable income donated, while the **Australian Capital Territory**, **Tasmania** and **South Australia** saw decreases. No changes occurred for **Queensland** or the **Northern Territory**.

3.3.1 Size of Gifts Claimed by State and Territory

For the eighth time, the ATO has provided information on the number and value of gifts claimed by taxpayers in each state and territory. This provides an indication of the level of giving by dollar value across states and territories in 2016–17.

For example, Table 5 shows that in **New South Wales** there were 210,692 taxpayers who claimed deductible gifts up to \$25 which accounted for \$3,037,444 of donations to DGRs. At the other end of the scale in **New South Wales**, there were 2,920 taxpayers who claimed gifts of more than \$25,000 amounting in total to \$563,626,194 in donations claimed.

Data on the number and value of gifts for states other than New South Wales is available via Tables 6–12.

Table 5: Number and value of gifts claimed by taxpayers in NEW SOUTH WALES 2016–17		
Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	210,692	3,037,444
\$26 to \$50	196,153	8,591,586
\$51 to \$100	224,948	18,394,691
\$101 to \$250	306,794	52,770,145
\$251 to \$1,000	373,796	192,147,396
\$1,001 to \$5,000	119,123	232,710,945
\$5,001 to \$10,000	12,138	83,592,743
\$10,001 to \$25,000	5,958	88,989,022
More than \$25,000	2,920	563,626,194
Total	1,452,522	1,243,860,166

Table 6: Number and value of gifts claimed by taxpayers in VICTORIA 2016–17		
Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	221,515	3,263,029
\$26 to \$50	216,219	9,548,387
\$51 to \$100	220,260	18,342,276
\$101 to \$250	248,071	42,448,925
\$251 to \$1,000	269,884	137,399,110
\$1,001 to \$5,000	80,610	156,951,754
\$5,001 to \$10,000	7,956	54,617,538
\$10,001 to \$25,000	3,975	59,164,589
More than \$25,000	2,197	532,208,474
Total	1,270,687	1,013,944,082

Table 7: Number and value of gifts claimed by taxpayers in QUEENSLAND 2016–17		
Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	181,707	2,585,791
\$26 to \$50	132,201	5,709,533
\$51 to \$100	120,859	9,785,808
\$101 to \$250	148,991	25,482,158
\$251 to \$1,000	183,048	92,296,453
\$1,001 to \$5,000	50,498	97,457,180
\$5,001 to \$10,000	4,838	33,203,832
\$10,001 to \$25,000	2,059	29,934,890
More than \$25,000	746	104,925,347
Total	824,947	401,380,992

Table 8: Number and value of gifts claimed by taxpayers in SOUTH AUSTRALIA 2016–17		
Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	53,787	810,836
\$26 to \$50	46,365	1,986,013
\$51 to \$100	42,360	3,388,090
\$101 to \$250	50,608	8,623,017
\$251 to \$1,000	68,141	34,922,995
\$1,001 to \$5,000	19,518	37,198,104
\$5,001 to \$10,000	1,805	12,322,560
\$10,001 to \$25,000	813	12,032,049
More than \$25,000	301	38,608,666
Total	283,698	149,892,330

**Table 9: Number and value of gifts claimed by taxpayers in
WESTERN AUSTRALIA 2016–17**

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	83,040	1,184,655
\$26 to \$50	62,926	2,741,607
\$51 to \$100	64,536	5,385,074
\$101 to \$250	82,489	14,285,679
\$251 to \$1,000	112,771	57,921,758
\$1,001 to \$5,000	32,949	62,693,384
\$5,001 to \$10,000	3,059	20,989,234
\$10,001 to \$25,000	1,307	19,039,762
More than \$25,000	491	343,522,973
Total	443,568	527,764,126

Table 10: Number and value of gifts claimed by taxpayers in TASMANIA 2016–17

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	20,163	295,502
\$26 to \$50	13,819	599,681
\$51 to \$100	12,817	1,037,513
\$101 to \$250	14,762	2,539,024
\$251 to \$1,000	20,212	10,317,676
\$1,001 to \$5,000	5,805	10,957,996
\$5,001 to \$10,000	502	3,431,961
\$10,001 to \$25,000	226	3,344,850
More than \$25,000	99	11,285,543
Total	88,405	43,809,746

Table 11: Number and value of gifts claimed by taxpayers in AUSTRALIA CAPITAL TERRITORY 2016–17		
Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	13,943	197,616
\$26 to \$50	11,402	488,867
\$51 to \$100	13,381	1,094,028
\$101 to \$250	19,395	3,348,198
\$251 to \$1,000	32,863	17,407,161
\$1,001 to \$5,000	12,777	24,473,422
\$5,001 to \$10,000	1,034	7,012,338
\$10,001 to \$25,000	435	6,281,388
More than \$25,000	159	12,397,428
Total	105,389	72,700,446

Table 12: Number and value of gifts claimed by taxpayers in NORTHERN TERRITORY 2016–17		
Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	9,390	128,624
\$26 to \$50	6,996	312,904
\$51 to \$100	5,884	495,896
\$101 to \$250	7,807	1,380,295
\$251 to \$1,000	11,008	5,605,734
\$1,001 to \$5,000	2,661	4,851,383
\$5,001 to \$10,000	216	1,488,678
\$10,001 to \$25,000	85	1,175,044
More than \$25,000	23	2,403,196
Total	44,070	17,841,754

3.3.2 Summary and Discussion

Based on the data extracted from Table 3 in the Appendix (comprising Charts 19 to 22), our analysis reveals that **New South Wales** taxpayers made and claimed the largest amount of tax-deductible donations to DGRs in 2016–17. The biggest increase came from **Western Australia** where taxpayers claimed \$527.79 million compared to \$278.53 million in 2015–16. Taxpayers from **Western Australia** also made the highest average tax-deductible donation to DGRs and donated the highest amount as a percentage of their income. Taxpayers residing in the **Australian Capital Territory** had the highest percentage of taxpayers claiming a tax-deductible gift. The greatest median donation was made by those in the **Australian Capital Territory** (\$200), followed by those in **New South Wales** (\$145). The median amount claimed for all states and territories was \$110.

3.4 Individual Taxpayer Donations by STATE AND POSTCODE OF RESIDENCE

For more than 10 years, the ATO has provided information that allows us to drill down beyond the state of residence to examine the postcode of residence for taxpayers who claimed a tax-deductible gift in 2016–17. A search tool for all Australian postcodes which will retrieve all the relevant deductible gift data for the years 2005–06 to 2016–17 is available from the ACPNS website: <https://public.tableau.com/profile/acpns#!/vizhome/Postcode-tax-stats/Postcodestatistics>

3.4.1 Highest Total Gifts Claimed

Tables 5 and 6 in the Appendix (which form the basis for Tables 13 to 16 in this working paper) list the top five postcodes in each state by highest total claimed gifts and highest average gift.¹⁸ There appears to be a relationship between the wealth of the taxpayers in each postcode and the total of the postcode's total tax-deductible gifts claimed.

Table 13: Highest TOTAL Gifts Claimed by Taxpayers 2016–17 by POSTCODE for each State			
State & Postcode		Places within Postcode	Total Gifts Claimed (\$)
NSW	2041	Balmain East, Birchgrove, Balmain	\$76,864,431
VIC	3148	Chadstone, Holmesglen, Chadstone Centre, Jordanville	\$117,559,383
QLD	4007	Ascot, Hamilton, Hamilton Central	\$21,224,595
SA	5063	Eastwood, Fullarton, Frewville, Parkside, Highgate	\$6,401,786
WA	6011	Cottesloe, Peppermint Grove	\$206,350,525
TAS	7250	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Trevallyn, Travellers Rest, Waverley, West Launceston,	\$5,002,131
NT	870	Araluen, Alice Springs, Braitling, Ciccone, Desert Springs, East Side, Gillen, Sadadeen, Stuart, The Gap, White Gums	\$3,540,400
ACT	2602	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Conner, Watson	\$7,944,560

The postcode with the highest total gifts claimed in 2016–17 was **WA (Cottesloe, Peppermint Grove)** which recorded \$206,350,525 in total gifts claimed. This is significantly higher than the \$27,457,396 claimed in 2015–16 and accounts for much of the increase seen in the state.

¹⁸ Groups which include miscellaneous data including unknown/invalid postcodes were excluded as they do not refer to a specific postcode or region.

All states except **Tasmania** and the **Australian Capital Territory** saw shifts in the postcode that claimed the highest total of tax-deductible donations to DGRs from the previous year. *Table 14* shows the changes that have occurred between 2014–15 and 2016–17 in each state and territory.

Table 14: Highest TOTAL Gifts Claimed by Taxpayers by POSTCODE for each State 2014-15, 2015-16 and 2016-17

	2014-15	2015-16	2016-17
NSW	2030	2030	2041
	Dover Heights, HMAS Watson, Rose Bay North, Vaucluse, Watsons Bay	Dover Heights, HMAS Watson, Rose Bay North, Vaucluse, Watsons Bay	Balmain East, Birchgrove, Balmain
VIC	3142	3142	3148
	Hawksburn, Toorak	Hawksburn, Toorak	Chadstone, Holmesglen, Chadstone Centre, Jordanville
QLD	4007	4217	4007
	Hamilton, Hamilton Central, Ascot	Benowa, Bundall, Bundall BC, Bundall DC, Chevron Island, Gold Coast MC, Isle of Capri, Main Beach, Surfers Paradise	Hamilton, Hamilton Central, Ascot
SA	5006	5044	5063
	North Adelaide, North Adelaide Melbourne ST	Glengowrie, Someton Park	Eastwood, Fullarton, Frewville, Parkside, Highgate
WA	6153	6010	6011
	Brentwood, Ardross, Applecross North, Applecross, Mount Pleasant, Canning Bridge Applecross	Claremont, Claremont North, Karrakatta, Mount Claremont, Swanbourne	Cottesloe, Peppermint Grove
TAS	7250	7250	7250
	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Trevallyn, Travellers Rest, Waverley, West Launceston,	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Trevallyn, Travellers Rest, Waverley, West Launceston,	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Trevallyn, Travellers Rest, Waverley, West Launceston,
NT	0810	0810	0870
	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	Araluen, Alice Springs, Braitling, Ciccone, Desert Springs, East Side, Gillen, Sadadeen, Stuart, The Gap, White Gums
ACT	2602	2602	2602
	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Conner, Watson	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Conner, Watson	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Conner, Watson

Table 15 (overleaf): Highest Average Gifts Claimed by Taxpayers 2016–17 by Postcode for each State identifies the postcode in each state whose taxpayers had the largest average deductible gift. This year the postcode **WA (Cottesloe, Peppermint Grove)** recorded the highest average gift in the country at \$96,111.10. This has increased significantly from 2015–16 when the average gift in the postcode was \$12,509.06. The average taxable income in this postcode was \$155,264 while the median taxable income was \$68,586 making this the wealthiest postcode in the state and the twelfth wealthiest in the country. The wealthiest postcode in Australia, **NSW 2108 (Coasters Retreat, Great Mackerel Beach, Currawong Beach, Palm Beach)**, claimed \$3,134,915 in donations in total with an average gift of \$7,609.02.

In **Victoria**, the postcode **VIC 3724 (Mansfield)** recorded the highest average gift in the state with \$92,301.93. The wealthiest postcode in Victoria, **VIC 3142 (Hawksburn, Toorak)**, recorded an average donation of \$18,394.98.

For the first time in five years, the **Tasmanian** postcode **TAS 7001 (Hobart)** recorded the highest average gift in the state at \$29,084.16, overtaking **TAS 7162 (Birchs Bay, Woodbridge)** where the average gift was \$2,720.94.

Table 15: Highest AVERAGE Gifts Claimed by Taxpayers 2016–17 by POSTCODE for each State

State & Postcode		Places within Postcode	Average Gift per Gifting Taxpayer (\$)
NSW	2027	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	\$33,636.62
VIC	3724	Mansfield	\$92,301.93
QLD	4705	Mount Gardiner, Marlborough, Clarke Creek, Mackenzie River, Lotus Creek	\$13,211.69
SA	5001	Adelaide	\$6,973.96
WA	6011	Cottesloe, Peppermint Grove	\$96,111.10
TAS	7001	Hobart	\$29,084.16
NT	851	Katherine	\$1,623.36
ACT	2600	Barton, Canberra, Capital Hill, Deakin, Deakin West, Harman, HMAS Harman, Parkes, Russell, Yarralumla	\$1,717.27

Table 16 indicates the postcode in each state with the greatest participation rate by all taxpayers in that postcode. This does not appear to be obviously related to the wealth of taxpayers. The postcode with the highest percentage rate, **Joondalup DC (WA 6919)** at 64.17 per cent) is a regional metropolitan city, 26 km from Perth and with a population of 45,675 people and an average income of \$52,883.

Table 16: Highest PERCENTAGE of Taxpayers Claiming a Gift 2016–17 by POSTCODE for each State

State & Postcode		Places within Postcode	Percentage of Taxpayers claiming a gift
NSW	2705	Brobenah, Corbie Hill, Gogeldrie, Leeton, Merungle Hill, Murrarni, Stanbridge, Whitton	50.22%
VIC	3841	Gippsland MC	57.69%
QLD	4813	Townsville Milpo	44.75%
SA	5710	Stirling North	53.05%
WA	6919	Joondalup DC	64.17%
TAS	7053	Taroona, Bonnet Hill	42.10%
NT	0832	Roseberry, Mitchell, Johnston, Gunn, Zuccoli, Roseberry Heights, Bellamack, Bakewell	43.19%
ACT	2605	Curtin, Garran, Hughes	45.55%

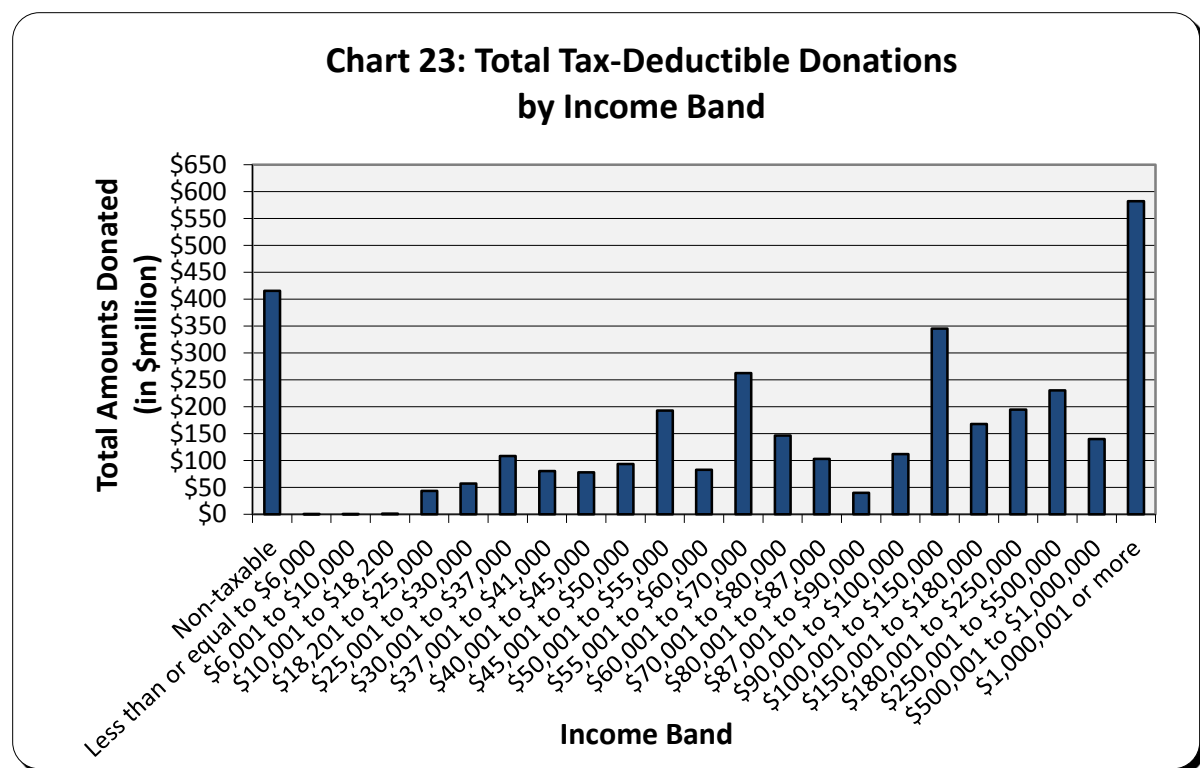
3.4 Summary and Discussion

Based on the data extracted from Tables 5 and 6 in the Appendix (comprising Tables 13 to 16), **Western Australia** came out on top in 2016–17. The largest amount of tax-deductible donations to DGRs in 2016–17 both in total and on average came from the postcode **WA 6011 (Cottesloe, Peppermint Grove)**, while those in **Joondalup (WA 6919)** had the highest percentage of taxpayers claiming a tax-deductible gift

3.5 Individual Taxpayer Donations by INCOME BAND

Table 4 in the Appendix to this paper (which forms the basis of Charts 23 to 27) contains data relating to a number of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2016–17 income tax returns, according to income bands.

Chart 23: Total Tax-Deductible Donations by Income Band reveals that in 2016–17 individual Australian taxpayers with a taxable income over \$1 million claimed in total \$582.46 million in tax-deductible gifts, representing 16.73 per cent of the overall amount claimed in 2016–17. This is an increase of 71.9 per cent from 2015–16 where taxpayers in this bracket claimed \$338.87 million in deductible donations (or 11.85 per cent of the national total).



Taxpayers with a non-taxable income claimed \$415.40 million in tax-deductible gifts. This represented 11.93 per cent of the total amount claimed by individual Australian taxpayers in 2016–17.

The third highest percentage came from individual taxpayers earning between \$100,001 and \$150,000 donating \$345.15 million in total, representing 9.91 per cent of all donations. This was an increase from 2015–16 where taxpayers in this band claimed \$324.58 million in total.

Chart 24: Percentage of Donating Taxpayers to Total Taxpayers by Income Band reveals that there is a fairly smooth increasing trend from lower to higher income bands; with 4.30 per cent of taxpayers claiming a gift in the less than \$6,001 income band compared to 55.96 per cent for those with over \$1 million in taxable income. There is still a trend whereby more than 40 per cent of taxpayers earning more than \$1 million do not make or claim any tax-deductible donations.

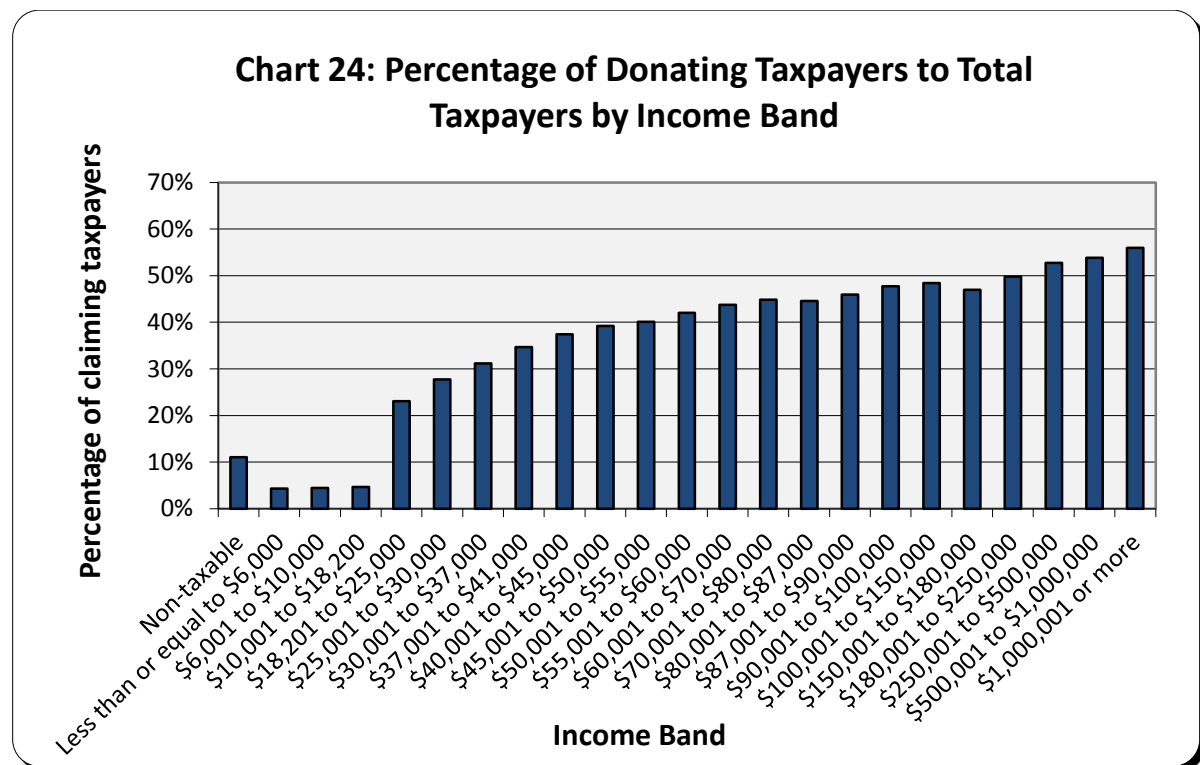
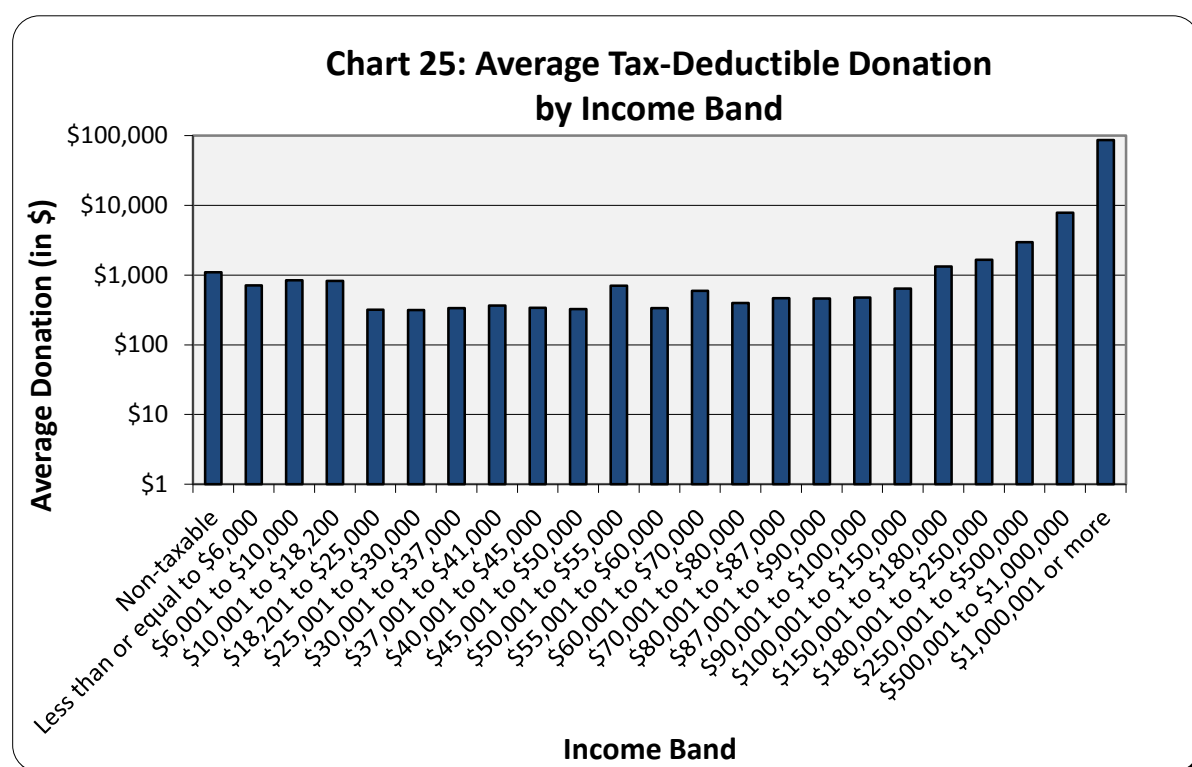


Chart 25 (overleaf): Average Tax-Deductible Donation by Income Band shows, in general terms, the more one earns, the more one claims as a tax-deductible donation. However, taxpayers earning between \$6,001 and \$18,200 made donations above the national average. For those earning between \$18,201 and \$50,000, donations averaged \$333. For those earning between \$50,001 and \$150,000 donations averaged \$509. Finally, average donations were again above the national average for those earning more than \$150,000.



While the average tax-deductible donation was \$769.99 in 2016–17, donating taxpayers with a taxable income over \$1 million per year claimed an average of \$86,341.93 in tax-deductible donations. This figure has increased by 72.2 per cent from 2016–17 where the average donation for this income band was \$50,128.01. Chart 26 shows how this figure has fluctuated from around \$50,000 to \$100,000 over the past ten years.

Chart 26: Average donations for those with a taxable income of more than \$1 Million 2006-17 to 2016-17

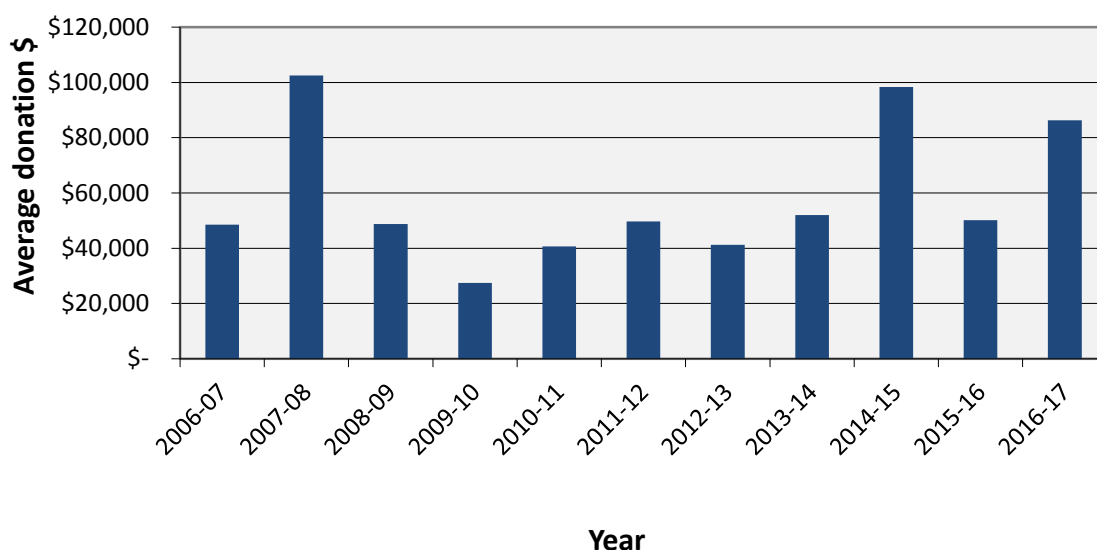
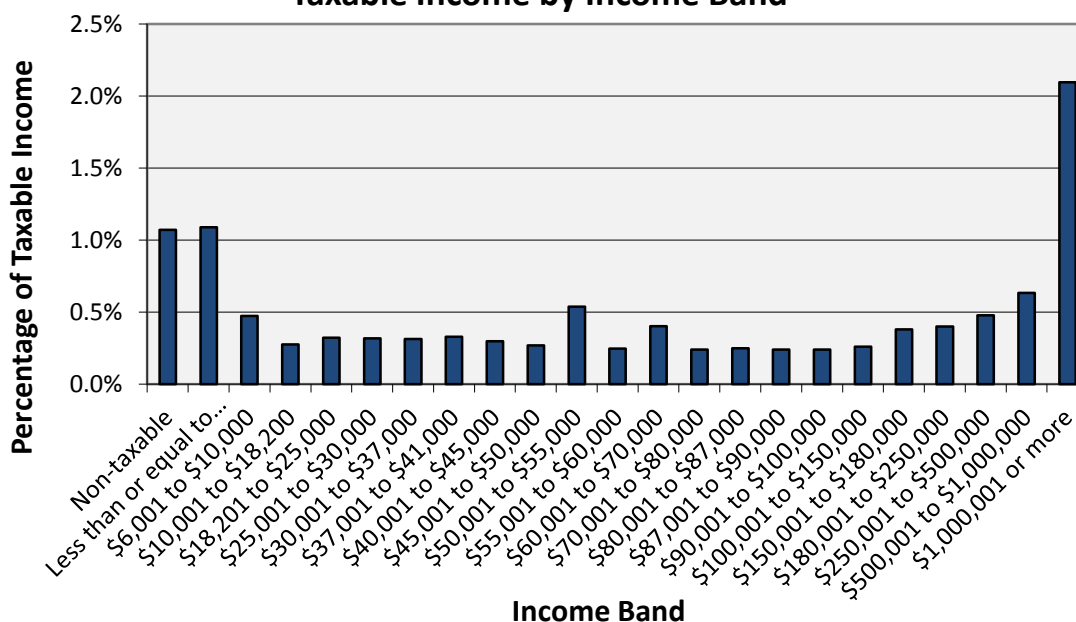


Chart 27: Tax-Deductible Donations as a Percentage of Taxable Income by Income Band graphs the amount donated relative to the taxable incomes of donating taxpayers across each income band. The chart shows that those with the lowest and highest taxable incomes donated the highest percentage of their income in 2016–17. The percentage of income donated by those in the less than or equal to \$6,000 income band has decreased from 1.81 per cent in 2015–16 to 1.09 per cent in 2016–17. Taxpayers earning more than \$1 million donated 2.10 per cent of their income (compared to 1.22 per cent in 2015–16).

Chart 27: Tax-Deductible Donations as a Percentage of Taxable Income by Income Band



3.5.1 Summary and Discussion

Based on the data extracted from Table 4 in the Appendix (forming the basis of Charts 23 to 27), our analysis supports the general contention that the greater the taxable income, the greater the amount donated and claimed to DGRs by Australian taxpayers.

A total of 6,746 taxpayers with taxable incomes of more than \$1 million made and claimed tax-deductible donations to DGRs in 2016–17 totalling \$582.46 million. This represented 16.73 per cent of all tax-deductible donations in 2016–17. This income band also had the highest percentage of taxpayers claiming a donation (55.96 per cent) and donated 2.10 per cent of their income.

For taxpayers with a taxable income less than \$6,001, the average gift claimed was \$712.04, with 4.30 per cent of taxpayers in this income band claiming a gift. Taxpayers in this income band donated 1.09 per cent of their taxable income.

3.6 Taxpayer Donations by OCCUPATION

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

Occupation is taken from the personal tax return item 1. The occupation codes for 2016–17 are based upon the ‘Australian and New Zealand Standard Classification of Occupations, First Edition’ produced by the Australian Bureau of Statistics 2006. There are eight major groups:

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

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

On the Centre’s website is a search tool for all occupations which will retrieve all the relevant deductible gift data for the year 2016–17 by occupation and years dating back to 2006-07. This is available from <https://public.tableau.com/profile/acpns#!/vizhome/Occupation-tax-stats/Taxdeductiblegiftsbyoccupation>.

Tables 17-21 below show the occupations with the highest average claimed gifts, the highest total claimed gifts, the highest percentage of claimed gifts against total income and the highest percentage of participating taxpayers per occupation code. The miscellaneous ‘no occupation’ and ‘other’ categories have been omitted from the data analysis as well as occupation codes containing fewer than 50 people.

Table 17 identifies the top ten occupations by the total amount claimed. **Chief Executives and Managing Directors** (occupation code 1111) donated the highest amount in total, \$395,380,600 in 2016–17. This is an increase of 42.5 per cent from 2015–16, where the total amount donated from this occupation code was \$277,554,610. This occupation has consistently donated the highest amount in total since data was first collected in the 2006-07 year.

Table 17: Highest TOTAL Gifts Claimed by Individual Taxpayers 2016–17 by OCCUPATION ¹⁹			
Rank	Occupation Code	Occupation Code	Total value of gifts/donations (\$)
1	1111	Chief Executive Officer or Managing Director	\$395,380,600
2	1112	General Manager	\$82,295,945
3	2544	Registered Nurse	\$51,227,249
4	2211	Accountant	\$50,254,191
5	2539	Other Medical Practitioners	\$45,921,062
6	2414	Secondary School Teacher	\$35,655,791
7	1311	Advertising and Sales Manager	\$34,803,353
8	5311	Administration Assistant or Office Worker	\$31,954,450
9	5121	Office Administrator or Manager	\$30,552,821
10	2421	University Lecturer or Tutor	\$29,180,330

Table 18 (overleaf) displays the top ten occupation groups by average gift. As with the previous year, **Chief Executives and Managing Directors** claimed the highest average tax-deductible donation (\$7,871.56) and has increased by 41.6 per cent since 2015–16 when the average gift was \$5,557.87 for this occupation code.

¹⁹ Occupations with less than 100 individuals and the miscellaneous 'other' category were excluded from analysis.

Table 18: Highest AVERAGE Gifts Claimed by Individual Taxpayers 2016–17 by OCCUPATION²⁰

Rank	Occupation Code	Occupation Code	Average gift (per gifting taxpayer) (\$)
1	1111	Chief Executive Officer or Managing Director	\$7,871.56
2	2122	Author, Or Book or Script Editor	\$5,603.24
3	2533	Internal Medicine Specialist	\$4,034.09
4	2539	Other Medical Practitioners	\$3,608.44
5	2535	Surgeon	\$3,336.06
6	2532	Anaesthetist	\$3,141.72
7	2712	Judicial or Other Legal Professionals	\$2,923.35
8	2241	Actuary, Mathematician or Statistician	\$2,887.27
9	2711	Barrister	\$2,660.27
10	9222	Consultant - financial investment	\$ 2,400.97

Chart 28 shows the total amount donated by **Chief Executives and Managing Directors** since 2008-09. It shows that this amount steadily increased between 2009-10 and 2013-14 before a sharp increase in 2014–15. The amount then decreased again in 2015–16 before the increase in 2016–17.²¹

²⁰ Occupations with less than 100 individuals and the miscellaneous 'other' category were excluded from analysis.

²¹ In 2006-07 and 2007-8, this occupation code was 1000 and incorporated, company directors, executive – type of executive unspecified, manager – type of manager unspecified so comparisons with these years are not possible.

**Chart 28: Total Tax-Deductible Donations
by Chief Executives and Managing Directors, 2008-09 to
2016-17**

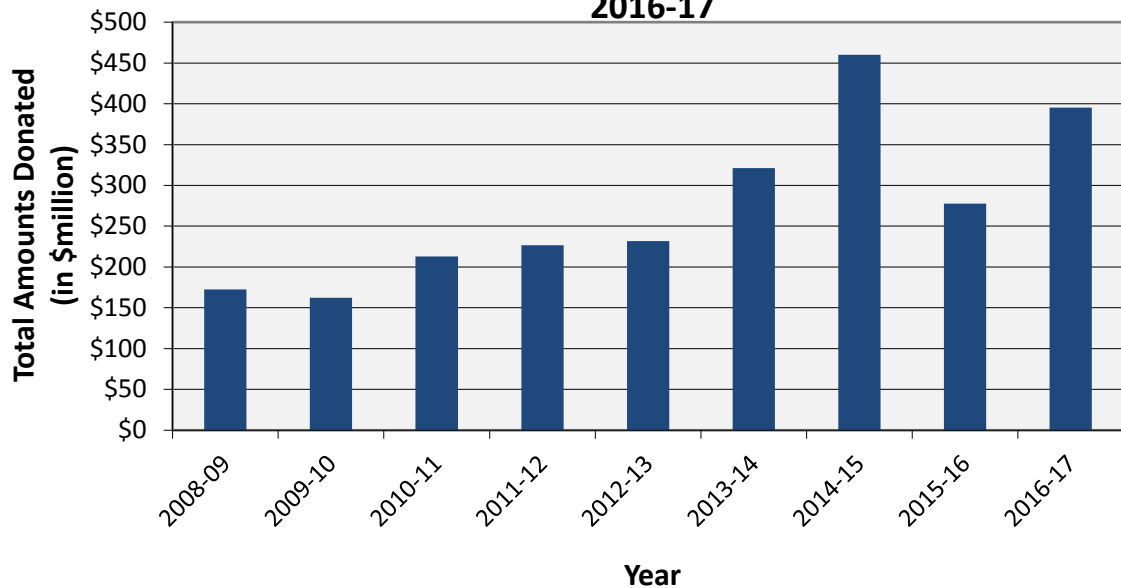


Chart 29 displays the average donation by chief executives and managing directors from 2008–09 to 2016–17. It follows the same pattern as the total gifts with a sharp increase in 2014–15, followed by a decrease in 2015–16 and a rise again in 2016–17.

**Chart 29: Average Gift by Chief Executives and Managing
Directors, 2008-09 to 2016-17**

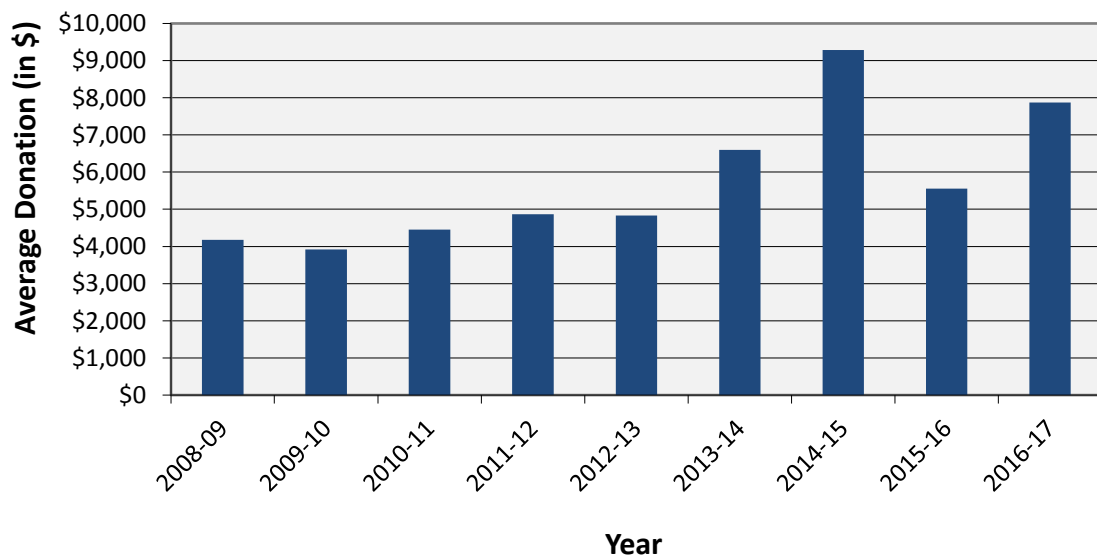


Table 19 identifies deductible gifts as a percentage of income by occupation. This year, for the first time since 2013–14, **Ministers of Religion** did not rank highest. **Ministers of Religion** have ranked first in all recorded years except 2007–08, 2008–09 and 2013–14 year where they ranked second. Overall, this list features a mix of occupation codes with low and high mean taxable incomes.

Table 19: Highest PERCENTAGE of Income Claimed as Gifts by Individual Taxpayers 2016–17 by OCCUPATION ²²			
Rank	Occupation Code	Occupation Code	Total gifts as a per cent of total taxable income (%)
1	2122	Author, or Book or Script Editor	3.92%
2	2722	Ministers of Religion	1.91%
3	1111	Chief Executive Officer or Managing Director	1.44%
4	7100	Machine Operator - Type Not Specified	1.13%
5	2241	Actuary, Mathematician or Statistician	1.08%
6	9222	Consultant - Financial Investment	0.89%
7	8300	Factory or Process Worker - Type Not Specified	0.87%
8	1113	Legislator	0.83%
9	2712	Judicial or Other Legal Professionals	0.81%
10	2539	Other Medical Practitioners	0.79%

Table 20 depicts the percentage of donating taxpayers to total taxpayers within each occupation code in 2016–17.²³ For the seventh year in a row, the occupation with the highest percentage of donating taxpayers was **Police** (occupation code 4413) in which 73.86 per cent of taxpayers made a tax-deductible donation). The occupation with the next highest percentage of donating taxpayers was **Machine Operator** (occupation code 7100) with 62.82 per cent donating, followed by **School Principals** (62.28 per cent).

²² Occupations with less than 100 individuals and the miscellaneous 'other' category were excluded from analysis.

**Table 20: Highest PERCENTAGE of Donating Taxpayers to Total Taxpayers
2016–17 by OCCUPATION²⁴**

Rank	Occupation Code	Occupation Code	Per cent of Total Taxpayers Claiming a Gift (%)
1	4413	Police	73.86%
2	7100	Machine operator - type not specified	62.82%
3	1343	School principal	62.28%
4	1324	Policy and planning manager	59.79%
5	4412	Fire or emergency service worker	56.48%
6	1323	Human resource manager	56.43%
7	1392	Senior non-commissioned defence force member	55.91%
8	2222	Financial dealer	55.31%
9	2223	Financial investment advisor or manager	54.63%
10	2712	Judicial or other legal professionals	54.52%

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

3.6.1 Summary and Discussion

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

²⁴ Occupations with less than 100 individuals and the miscellaneous 'other' category were excluded from analysis.

4.0 LIMITATIONS OF THE STUDY

- a. This study only uses information based on published ATO material and represents only the extent of tax-deductible donations made to DGRs and claimed by Australian taxpayers at *Item D9 Gifts or Donations* in their individual income tax returns for the 2016–17 income year. This study does not measure the total amounts gifted by Australian taxpayers. It is not known exactly what percentage of taxpayers make tax-deductible donations and forget to claim them on their income tax returns. Many smaller donations may not be claimed. For example, a \$2 door knock receipt may have been lost or forgotten to be claimed at tax time by many taxpayers. However, it is assumed that the larger the donation, the more likely the donation will be claimed by the taxpayer on their tax return. Data from *Giving Australia 2016* supported this with 74 per cent of those donating \$10,000 or more claiming a tax deduction, compared with 21.2 per cent of those donating between \$1 and \$24 (McGregor-Lowndes et al. 2017).
- b. It is not known how many erroneous tax-deductible donations are claimed by taxpayers. For instance, in 2002–03, the ATO found 265,547 discrepancies in reviewing individual tax returns.
- c. This study is based only on the extent of charitable giving by individual taxpayers. It does not measure the extent of business or corporate giving. The statistics relating to the extent of tax-deductible donations made by non-individual taxpayers (such as companies, trusts, etc.) is not recorded in published ATO data. Unlike the individual income tax return, the partnership, trust and company income tax returns do not have an item equivalent to *Item D9 Gifts or Donations*.
- d. The amount recorded at *Item D9 Gifts or Donations* only represents those donations that can be claimed as an income tax deduction. Many individual taxpayers make donations to organisations that cannot be claimed as tax deductions (e.g. purchasing badges or tea towels, buying food and small items from charity-run fêtes, buying tickets to a fundraising event or dinner, and sponsorships). The ATO statistics capture pure philanthropic gifts and contributions by individuals to DGRs.
- e. Some taxpayers do not lodge their tax returns by the due date. The ATO adds new information to its aggregate dataset when it is processed. This means that the total tax-deductible gifts in a previously reported year may increase in a subsequent annual report, which includes references to previous years. For instance, the data presented in this paper is based on information contained in individual taxpayers' 2017 tax returns processed by the ATO as at 31 October 2018.
- f. Any information contained in 2016–17 income tax returns lodged by Australian taxpayers after October 31, 2017, will not be reflected in the 2019 Taxation Statistics publication. Instead, information relating to 2017 tax returns of individuals lodged after 31 October 2018

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

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

- salary and wage taxpayers (employed lawyers)
- sole trader lawyers who operate their own businesses
- lawyers who carry on business as partners in a partnership, or even
- a company or trust.

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

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

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

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

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

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

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6.0 APPENDIX

Taxation Statistics 2016–17
Table 1: Total and Average Donations (Revised ATO Data)^{25,26}
Income Years Ending 30 June 2006 to 30 June 2017

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Number of Taxable Taxpayers	9,850,200	10,083,420	9,582,260	9,537,600	9,815,520	10,203,645	9,867,053	10,094,991	10,357,365	10,477,810	10,451,257
Number of Non-Taxable Taxpayers	2,712,315	2,910,660	3,325,920	3,511,860	3,459,530	3,163,135	3,538,884	3,556,057	3,610,001	3,623,938	3,419,488
Total Taxpayers	12,562,515	12,994,080	12,908,185	13,049,460	13,275,050	13,366,780	13,405,941	13,651,048	13,967,366	14,101,748	13,870,745
Taxable Income (\$ Million)	532,311	568,595	581,278	610,179	658,167	699,637	740,422	775,670	803,029	824,723	820,650
Donating Taxpayers	4,448,860	4,536,475	4,780,600	4,545,765	4,928,310	4,663,785	4,682,081	4,675,588	4,708,194	4,618,674	4,522,137
Total Tax-deductible Donations (\$ Million)	1,951	2,386	2,141	2,033	2,305	2,298	2,355	2,685	3,153	2,917	3,482
Percentage Change	20.78%	22.31%	-10.28%	-5.04%	13.38%	-0.31%	2.49%	14.03%	17.40%	-7.48%	19.38%
Percentage of Donors to Total Taxpayers	35.41%	34.91%	37.04%	34.83%	37.12%	34.89%	34.93%	34.25%	33.71%	32.75%	32.60%
Donation as a Percentage of Taxable Income	0.37%	0.42%	0.37%	0.33%	0.35%	0.33%	0.32%	0.35%	0.39%	0.35%	0.42%
Average Tax-deductible Donation	438.49	525.96	447.81	447.23	467.71	492.69	502.98	574.35	669.60	631.51	769.99
Increase of Average Donation (\$)	66.87	87.47	-78.15	-0.58	20.48	24.98	10.29	71.37	95.25	-38.10	138.49
Increase of Average Donation (%)	17.99%	19.95%	-14.86%	-0.13%	4.58%	5.34%	2.09%	14.19%	16.58%	-5.69%	21.93%
Median Donation (\$)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 100	\$ 105	\$ 110	\$ 110

²⁵ Source: Table 1: Individuals Tax. Selected Items, for income years 1978–79 to 2016–17, Australian Taxation Office (2019) Taxation Statistics 2016–17

²⁶ Statistics for the 2014–15 and 2015–16 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 2016–17
Table 2: Donations by Gender²⁷
Income Year Ending 30 June 2017

Gender	Total Number of Individual Taxpayers	Taxable Income \$m	Total Tax-deductible Donations		Percentage of Donating Taxpayers to Total Taxpayers %	Donations as a Percentage of Taxable Income %	Average Tax-deductible Donation \$	Percentage of National Total %
			no.	\$m				
Male	7,142,694	\$ 494,829	2,245,742	\$ 2,141	31.44%	0.43%	\$ 953.40	61.49%
Female	6,728,051	\$ 323,738	2,276,395	\$ 1,341	33.83%	0.41%	\$ 589.06	38.51%
Total ²⁸	13,870,745	\$ 818,568	4,522,137	\$ 3,482.02	32.60%	0.43%	\$ 769.99	100%

²⁷ Source: Table 2: Individual Tax. Selected items, by lodgement method, sex, taxable status, state/territory and age range, 2010–11 to 2016–17 income years Australian Taxation Office (2019) Taxation Statistics 2016–17.

²⁸ Numbers may not add up due to nondisclosure.

Taxation Statistics 2016–17

Table 3: State of Residence²⁹

Income Year Ending 30 June 2017

State of Residence	Total Number of Individual Taxpayers	Taxable Income	Total Tax-deductible Donations		Percentage of Donating Taxpayers to Total Taxpayers	Donations as a Percentage of Taxable Income	Average Tax-deductible Donation	Median Tax-deductible Donation	Percentage of National Total
		\$million	no.	\$m	%	%	\$	\$	%
New South Wales	4,362,653	271,660	1,452,522	1,243.86	33.29%	0.46%	856.35	145	35.72%
Victoria	3,502,870	204,046	1,270,687	1,013.94	36.28%	0.50%	797.95	100	29.12%
Queensland	2,744,267	153,401	824,947	401.38	30.06%	0.26%	486.55	100	11.53%
South Australia	944,508	50,223	283,698	149.89	30.04%	0.30%	528.35	100	4.30%
Western Australia	1,490,953	94,620	443,568	527.76	29.75%	0.56%	1,189.82	120	15.16%
Tasmania	282,896	14,027	88,405	43.81	31.25%	0.31%	495.56	100	1.26%
Northern Territory	127,752	8,243	44,070	17.84	34.50%	0.22%	404.85	100	0.51%
Australian Capital Territory	261,032	18,171	105,389	72.70	40.37%	0.40%	689.83	200	2.09%
Other Taxpayers	153,814	4,176	8,851	10.83	5.75%	0.26%	1,223.03	NA	0.31%
Total³⁰	13,870,745	\$ 818,568	4,522,137	\$ 3,482.02	32.60%	0.43%	\$ 769.99	110	100%

²⁹ Source: Table 2: Individual Tax. Selected items, by lodgement method, gender, taxable status, state/territory and age range, 2010–11 to 2016–17 income years. Australian Taxation Office (2019) Taxation Statistics 2016–17

³⁰ Numbers may not add up due to nondisclosure.

Taxation Statistics 2016-17

Table 4: Income Band³¹
Income Year Ending 30 June 2017

Taxable Income Bands	Total Number of Individual Taxpayers	Taxable Income	Percentage of Taxpayers in Income Band to Total	Total Tax-Deductible Donations		Percentage of Donating Taxpayers to Total Taxpayers	Donations as a Percentage of Taxable Income	Average Tax-Deductible Donation	Percentage of National Total
		\$m	Taxpayers	no.	\$m	%	%	\$	%
Non-taxable	3,419,488	38,800	24.65%	377,607	415.40	11.04%	1.07%	1,100.09	11.93%
Less than or equal to \$6,000	33,170	93	0.24%	1,425	1.01	4.30%	1.09%	712.04	0.03%
\$6,001 to \$10,000	18,929	150	0.14%	841	0.71	4.44%	0.47%	844.07	0.02%
\$10,001 to \$18,200	32,380	453	0.23%	1,499	1.24	4.63%	0.27%	828.84	0.04%
\$18,201 to \$25,000	600,848	13,657	4.33%	138,423	43.96	23.04%	0.32%	317.58	1.26%
\$25,001 to \$30,000	655,477	18,031	4.73%	181,699	57.11	27.72%	0.32%	314.33	1.64%
\$30,001 to \$37,000	1,036,278	34,894	7.47%	323,099	108.73	31.18%	0.31%	336.52	3.12%
\$37,001 to \$41,000	630,403	24,570	4.54%	218,744	80.38	34.70%	0.33%	367.44	2.31%
\$40,001 to \$45,000	611,813	26,302	4.41%	228,981	77.95	37.43%	0.30%	340.41	2.24%
\$45,001 to \$50,000	734,021	34,852	5.29%	287,583	93.51	39.18%	0.27%	325.15	2.69%
\$50,001 to \$55,000	684,665	35,933	4.94%	274,346	193.28	40.07%	0.54%	704.49	5.55%
\$55,001 to \$60,000	588,415	33,812	4.24%	247,248	83.03	42.02%	0.25%	335.80	2.38%
\$60,001 to \$70,000	1,009,480	65,444	7.28%	441,678	262.44	43.75%	0.40%	594.18	7.54%
\$70,001 to \$80,000	821,282	61,484	5.92%	368,093	146.78	44.82%	0.24%	398.75	4.22%
\$80,001 to \$87,000	497,209	41,524	3.58%	221,574	103.42	44.56%	0.25%	466.74	2.97%
\$87,001 to \$90,000	188,820	16,705	1.36%	86,725	39.90	45.93%	0.24%	460.05	1.15%
\$90,001 to \$100,000	493,826	46,798	3.56%	235,695	112.02	47.73%	0.24%	475.27	3.22%
\$100,001 to \$150,000	1,117,328	133,616	8.06%	541,039	345.15	48.42%	0.26%	637.94	9.91%
\$150,001 to \$180,000	269,416	44,364	1.94%	126,539	168.24	46.97%	0.38%	1,329.52	4.83%
\$180,001 to \$250,000	235,336	48,717	1.70%	117,174	194.64	49.79%	0.40%	1,661.08	5.59%
\$250,001 to \$500,000	146,907	48,407	1.06%	77,496	230.56	52.75%	0.48%	2,975.10	6.62%
\$500,001 to \$1,000,000	33,200	22,160	0.24%	17,883	140.12	53.86%	0.63%	7,835.42	4.02%
\$1,000,001 or more	12,054	27,800	0.09%	6,746	582.46	55.96%	2.10%	86,341.93	16.73%
Total³²	13,870,745	\$ 818,568	100%	4,522,137	\$ 3,482.02	32.60%	0.43%	\$ 769.99	100%

³¹ Source: Table 4: Selected items, by gender, taxable status, state/territory and taxable income range, 2016–17 income year. Australian Taxation Office (2019) Taxation Statistics 2016–17

³² Numbers may not add up due to nondisclosure and/or rounding.

Taxation Statistics 2016–17
Table 5: Highest Total Deductible Gifts by State and Postcode
Income Year Ending 30 June 2017

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average Gift \$	% Making Gift	% of Taxable Income
NSW						
2041	Balmain East, Birchgrove, Balmain	4,559	\$ 76,864,431	\$ 16,859.93	41.12%	5.42%
2027	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	2,248	\$ 75,615,125	\$ 33,636.62	36.92%	6.61%
2088	Mosman, Spit Junction	7,417	\$ 74,995,430	\$ 10,111.29	36.75%	2.34%
2030	Dover Heights, HMAS Watson, Rose Bay North, Vaucluse, Watsons Bay	3,345	\$ 25,066,168	\$ 7,493.62	33.60%	1.41%
2023	Bellevue Hill	2,626	\$ 24,383,273	\$ 9,285.33	35.23%	1.93%
VIC						
3148	Chadstone, Holmesglen, Chadstone Centre, Jordanville	1,708	\$ 117,559,383	\$ 68,828.68	30.67%	38.54%
3142	Hawksburn, Toorak	3,495	\$ 64,290,457	\$ 18,394.98	34.80%	3.30%
3122	Auburn South, Glenferrie South, Hawthorn, Hawthorn North, Hawthorn West	5,756	\$ 35,231,240	\$ 6,120.79	35.20%	2.20%
3141	South Yarra	5,993	\$ 34,483,748	\$ 5,754.00	32.64%	1.91%
3101	Cotham, Kew	5,820	\$ 31,404,126	\$ 5,395.90	34.76%	1.80%
QLD						
4007	Ascot, Hamilton, Hamilton Central	2,814	\$ 21,224,595	\$ 7,542.50	30.33%	2.13%
4218	Broadbeach, Broadbeach Waters, Mermaid Beach, Mermaid Waters, Nobby Beach, Pacific Fair, Q Supercentre	5,187	\$ 13,996,904	\$ 2,698.46	24.04%	1.06%
4350	Athol, Blue Mountain Heights, Centenary Heights, Charlton, Clifford Gardens, Cotswold Hills, Cranley, Darling Heights, Drayton, Drayton North, East Toowoomba, Finnie, Glenvale, Gowrie Mountain, Harlaxton, Harristown, Kearneys Spring, Middle Ridge, Mount Kynoch, Mount Lofty, Mount Rascal, Newtown, North Toowoomba, Northlands, Northpoint, Prince Henry Heights, Rangeville, Redwood, Rockville, South Toowoomba, Toowoomba, Toowoomba City, Toowoomba DC, Toowoomba East, Toowoomba South, Toowoomba Village Fair, Toowoomba West, Top Camp, Torrington, Wellcamp, Westbrook, Wilsonton, Wilsonton Heights, Wyalla Plaza	19,348	\$ 8,379,864	\$ 433.11	32.42%	0.27%
4069	Brookfield, Chapel Hill, Fig Tree Pocket, Kenmore, Kenmore DC, Kenmore East, Kenmore Hills, Pinjarra Hills, Pullenvale, Upper Brookfield	7,013	\$ 7,609,372	\$ 1,085.04	31.69%	0.41%
4101	South Brisbane BC, West End, Highgate Hill, South Brisbane	4,806	\$ 6,224,908	\$ 1,295.24	28.39%	0.53%

Taxation Statistics 2016–17
Table 5: Highest Total Deductible Gifts by State and Postcode
Income Year Ending 30 June 2017

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average Gift \$	% Making Gift	% of Taxable Income
SA						
5063	Eastwood, Fullarton, Frewville, Parkside, Highgate	2,636	\$ 6,401,786	\$ 2,428.60	34.67%	1.23%
5066	Beaumont, Burnside, Erindale, Hazelwood Park, Stonyfell, Waterfall Gully, Wattle Park	2,665	\$ 5,938,600	\$ 2,228.37	32.84%	0.92%
5006	North Adelaide, North Adelaide Melbourne St	1,327	\$ 5,610,155	\$ 4,227.70	31.72%	1.49%
5062	Brown Hill Creek, Clapham, Hawthorn, Kingswood, Lower Mitcham, Lynton, Mitcham, Mitcham Shopping Centre, Netherby, Springfield, Torrens Park	3,419	\$ 5,376,248	\$ 1,572.46	34.97%	0.74%
5067	Beulah Park, Kent Town, Norwood, Norwood South, Rose Park	2,148	\$ 5,037,991	\$ 2,345.43	32.54%	1.01%
WA						
6011	Cottesloe, Peppermint Grove	2,147	\$ 206,350,525	\$ 96,111.10	33.39%	20.67%
6009	Crawley, Broadway Nedlands, Dalkeith, Nedlands, Nedlands DC	3,490	\$ 107,202,018	\$ 30,716.91	30.96%	6.58%
6010	Claremont, Claremont North, Karrakatta, Mount Claremont, Swanbourne	3,635	\$ 6,772,307	\$ 1,863.08	32.53%	0.56%
6153	Applecross, Applecross North, Ardross, Brentwood, Canning Bridge Applecross, Mount Pleasant	4,268	\$ 6,561,330	\$ 1,537.33	30.71%	0.51%
6012	Mosman Park	1,703	\$ 5,782,856	\$ 3,395.69	30.35%	0.85%
TAS						
7250	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Trevallyn, Travellers Rest, Waverley, West Launceston,	8,754	\$ 5,002,131	\$ 571.41	31.12%	0.33%
7005	Dynnyrne, Lower Sandy Bay, Sandy Bay	2,753	\$ 3,230,689	\$ 1,173.52	31.91%	0.56%
7004	Battery Point, South Hobart	1,714	\$ 2,883,153	\$ 1,682.12	36.45%	0.98%
7001	Hobart	89	\$ 2,588,490	\$ 29,084.16	17.08%	6.60%
7000	North Hobart, Mount Stuart, Hobart, Glebe, Queens Domain, West Hobart	3,316	\$ 2,294,953	\$ 692.08	36.49%	0.43%

Taxation Statistics 2016–17
Table 5: Highest Total Deductible Gifts by State and Postcode
Income Year Ending 30 June 2017

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average Gift \$	% Making Gift	% of Taxable Income
NT						
870	Araluen, Alice Springs, Braitling, Ciccone, Desert Springs, East Side, Gillen, Sadadeen, Stuart, The Gap, White Gums	5,081	\$ 3,540,400	\$ 696.79	35.90%	0.41%
810	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creek, Tiwi, Wagaman, Wanguri	7,770	\$ 3,270,402	\$ 420.90	36.65%	0.24%
820	Bayview, Coonawarra, Charles Darwin, Darwin DC, Eaton, East Point, Fannie Bay, Larrakeyah, Ludmilla, Parap, Stuart Park, The Gardens, The Narrows, Winnellie, Woolner,	4,557	\$ 1,957,960	\$ 429.66	35.22%	0.19%
812	Anula, Buffalo Creek, Holmes, Karama, Leanyer, Marrara, Malak, Wulagi	4,625	\$ 1,444,209	\$ 312.26	40.82%	0.20%
830	Archer, Durack, Driver, Farrar, Fray, Marlow Lagoon, Moulden, Palmerston, Shoal Bay, Woodroffe, Yarrawonga	4,632	\$ 1,318,198	\$ 284.59	41.46%	0.18%
ACT						
2602	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Conner, Watson	8,330	\$ 7,944,560	\$ 953.73	41.81%	0.56%
2611	Bimberi, Brindabella, Chapman, Cooleman, Coombs, Coree, Denman Prospect, Duffy, Fisher, Holder, Rivett, Stirling, Stromlo, Uriarra, Uriarra Village, Waramanga, Weston, Weston Creek, Wright	8,141	\$ 6,000,030	\$ 737.01	43.49%	0.45%
2615	Charnwood, Dunlop, Flynn, Florey, Fraser, Higgins, Holt, Kippax, Latham, Macgregor, Macnamara, Melba, Stranthnairn, Spence	11,281	\$ 5,667,370	\$ 502.38	40.82%	0.33%
2614	Aranda, Cook, Macquarie, Page, Hawker, Jamison Centre, Scullin, Weetangera	5,610	\$ 5,622,845	\$ 1,002.29	44.57%	0.66%
2617	Belconnen, Belconnen DC, Bruce, Evatt, Giralang, Kaleen, Lawson, McKellar, University of Canberra	8,208	\$ 4,928,712	\$ 600.48	37.72%	0.36%

Taxation Statistics 2016–17

Table 6: Highest Average Deductible Gift by State and Postcode
Income Year Ending 30 June 2017

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% Making Gift	% of Taxable Income
NSW						
2027	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	2248	75615125	\$33,636.62	36.92%	6.61%
2041	Balmain East, Birchgrove, Balmain	4559	76864431	\$16,859.93	41.12%	5.42%
2088	Mosman, Spit Junction	7417	74995430	\$10,111.29	36.75%	2.34%
2008	Darlington, Chippendale	1472	14563777	\$ 9,893.87	23.67%	3.56%
2023	Bellevue Hill	2626	24383273	\$ 9,285.33	35.23%	1.93%
VIC						
3724	Mansfield	27	2492152	\$92,301.93	17.42%	35.69%
3148	Chadstone, Holmesglen, Chadstone Centre, Jordanville	1708	117559383	\$68,828.68	30.67%	38.54%
3944	Portsea	142	6375933	\$44,900.94	31.63%	9.10%
3142	Hawksburn, Toorak	3495	64290457	\$18,394.98	34.80%	3.30%
3122	Auburn South, Glenferrie South, Hawthorn, Hawthorn North, Hawthorn West	5756	35231240	\$ 6,120.79	35.20%	2.20%
QLD						
4705	Mount Gardiner, Marlborough, Clarke Creek, Mackenzie River, Lotus Creek	35	462409	\$13,211.69	14.40%	6.51%
4007	Ascot, Hamilton, Hamilton Central	2814	21224595	\$ 7,542.50	30.33%	2.13%
4067	St Lucia, St Lucia South	1298	5551584	\$ 4,277.03	25.00%	1.44%
4218	Broadbeach, Broadbeach Waters, Mermaid Beach, Mermaid Waters, Nobby Beach, Pacific Fair, Q Supercentre	5187	13996904	\$ 2,698.46	24.04%	1.06%
4001	Brisbane	108	247846	\$ 2,294.87	18.75%	0.48%
SA						
5001	Adelaide	55	383568	\$ 6,973.96	27.50%	2.11%
5006	North Adelaide, North Adelaide Melbourne St	1327	5610155	\$ 4,227.70	31.72%	1.49%
5279	Koorine, Mount Burr, Mount McIntyre, Short, Wattle Range East	47	135838	\$ 2,890.17	21.66%	1.48%
5278	Wepar, Moerlong, Krongart, Kalangadoo	57	158653	\$ 2,783.39	18.63%	0.91%
5243	Oakbank	183	503244	\$ 2,749.97	30.86%	1.40%

Taxation Statistics 2016–17

Table 6: Highest Average Deductible Gift by State and Postcode
Income Year Ending 30 June 2017

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% Making Gift	% of Taxable Income
WA						
6011	Cottesloe, Peppermint Grove	2147	206350525	\$96,111.10	33.39%	20.67%
6009	Crawley, Broadway Nedlands, Dalkeith, Nedlands, Nedlands DC	3490	107202018	\$30,716.91	30.96%	6.58%
6012	Mosman Park	1703	5782856	\$ 3,395.69	30.35%	0.85%
6936	Midland DC	34	113963	\$ 3,351.85	26.15%	1.30%
6517	Carnamah	74	170233	\$ 2,300.45	25.17%	1.08%
TAS						
7001	Hobart	89	2588490	\$29,084.16	17.08%	6.60%
7162	Birchs Bay, Woodbridge	123	334675	\$ 2,720.93	31.22%	1.70%
7004	Battery Point, South Hobart	1714	2883153	\$ 1,682.12	36.45%	0.98%
7210	Lake Leake, Campbell Town	101	153298	\$ 1,517.80	20.00%	0.73%
7211	Cleveland, Conara, Epping Forest	28	41582	\$ 1,485.07	26.67%	0.74%
NT						
851	Katherine	212	344152	\$ 1,623.36	19.98%	0.55%
880	Gapuwiyak, Nhulunbuy, Gunyangara, Yirrkala	216	268672	\$ 1,243.85	27.24%	0.58%
871	Alice Springs	553	525564	\$ 950.39	34.45%	0.52%
875	Larapinta, Flynn	110	95923	\$ 872.03	29.33%	0.47%
870	Araluen, Alice Springs, Braitling, Ciccone, Desert Springs, East Side, Gillen, Sadadeen, Stuart, The Gap, White Gums	5081	3540400	\$ 696.79	35.90%	0.41%
ACT						
2600	Barton, Canberra, Capital Hill, Deakin, Deakin West, Harman, HMAS Harman, Parkes, Russell, Yarralumla	2415	4147217	\$ 1,717.27	42.77%	0.72%
2603	Forrest, Griffith, Manuka, Red Hill	2653	3477918	\$ 1,310.94	39.89%	0.47%
2605	Curtin, Garran, Hughes	3450	4383186	\$ 1,270.49	45.55%	0.68%
2601	Acton, Canberra, City	764	968238	\$ 1,267.33	27.09%	0.53%
2614	Aranda, Cook, Macquarie, Page, Hawker, Jamison Centre, Scullin, Weetangera	5610	5622845	\$ 1,002.29	44.57%	0.66%

Taxation Statistics 2016–17
Table 7: Occupation Code
Income Year Ending 30 June 2017

Occupation	Total Number of Individual Taxpayers	Taxable Income \$ m	Total Tax-deductible Donations		Average Gift \$	Percentage of Donating Taxpayers to Total Taxpayers %	Donations as a Percentage of Taxable Income %
			no.	\$ m			
Managers	1,449,783	\$ 143,972	609,624	\$ 687.88	\$ 1,128.36	42.05%	0.48%
Professionals	2,406,177	\$ 201,957	1,068,162	\$ 684.95	\$ 641.24	44.39%	0.34%
Technicians and Trades Workers	1,253,579	\$ 81,057	427,718	\$ 113.12	\$ 264.48	34.12%	0.14%
Community and Personal Service Workers	1,246,356	\$ 51,414	408,971	\$ 105.44	\$ 257.81	32.81%	0.21%
Clerical and Administrative Workers	1,554,286	\$ 87,354	630,325	\$ 214.23	\$ 339.87	40.55%	0.25%
Sales Workers	945,669	\$ 37,471	259,736	\$ 58.65	\$ 225.81	27.47%	0.16%
Machinery Operators and Drivers	646,284	\$ 39,816	244,815	\$ 66.42	\$ 271.31	37.88%	0.17%
Labourers	1,142,351	\$ 45,484	296,417	\$ 73.52	\$ 248.02	25.95%	0.16%
Other	3,226,260	\$ 130,044	576,369	\$ 1,477.81	\$ 2,564.01	17.86%	1.14%



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