

Taxation statistics 2010–11

Table 4: Cost of compliance

Income tax return time-box data, by market segment - average time to complete form, 2006–07 to 2010–11 income years¹

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
- * Totals may not equal the sum of components due to rounding.
- * The statistics reported in this table do not necessarily align exactly with statistics in the Cost of compliance chapter tables, due to system issues.

- * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

- 1 The statistics for the 2010–11 income year were sourced from 2011 returns processed by 31 October 2012. The statistics are not necessarily complete. The statistics for the earlier income years are as at 31 October of the following year, for example 2009–10 income year, 2010 returns processed by 31 October 2011. For further information, please refer to the 'Source of cost of compliance statistics' section in the 'Cost of compliance' chapter of *Taxation statistics 2010–11*.

- 2 Extreme outlier values of time taken to complete forms have been removed.

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**Income tax return time-box data, by market segment -
average time to complete form, 2006–07 to 2010–11 income years¹**

Market Segment		No. of clients	Total hours ²	2006-07 Average Hours ²	No. of clients	Total hours ²	2007-08 Average Hours ²	No. of clients	Total hours ²	2008-09 Average Hours ²
Individual	Individual non-business	17,694	63,734	3.6	13,522	43,667	3.2	11,907	36,138	3.0
	Micro	57,864	283,360	4.9	78,905	401,789	5.1	78,166	371,540	4.8
	Small and Medium	112	1,437	12.8	150	2,129	14.2	175	2,664	15.2
	Total	75,670	348,531	4.6	92,577	447,585	4.8	90,248	410,342	4.5
Company	Large	178	7,937	44.6	185	8,593	46.4	158	9,248	58.5
	Micro	27,477	187,950	6.8	28,707	201,745	7.0	28,060	189,063	6.7
	Not for profit	290	1,322	4.6	317	1,678	5.3	289	1,497	5.2
	Small and Medium	1,772	23,954	13.5	1,841	26,080	14.2	1,561	23,127	14.8
	Total	29,717	221,163	7.4	31,050	238,096	7.7	30,068	222,935	7.4
Super fund	Large	n.a.	n.a.	7.7	12	53	4.4	13	76	5.8
	Micro	11,938	70,204	5.9	14,608	107,894	7.4	16,110	102,589	6.4
	Small and Medium	348	2,245	6.5	457	3,144	6.9	472	2,111	4.5
	Total	12,286	72,449	5.9	15,077	111,091	7.4	16,595	104,776	6.3
Partnership	Large	11	297	27.0	7	94	13.4	9	248	27.6
	Micro	12,654	107,239	8.5	10,834	88,534	8.2	10,563	88,871	8.4
	Small and Medium	152	1,849	12.2	135	1,540	11.4	128	1,027	8.0
	Total	13,371	112,636	8.4	11,375	91,722	8.1	10,842	91,067	8.4
Trust	Large	29	217	7.5	30	199	6.6	24	147	6.1
	Micro	11,312	87,359	7.7	10,846	76,884	7.1	12,121	83,624	6.9
	Not for profit	28	84	3.0	32	75	2.3	32	54	1.7
	Small and Medium	542	5,125	9.5	626	4,246	6.8	592	5,245	8.9
	Total	13,861	101,198	7.3	13,322	89,419	6.7	13,714	93,170	6.8

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Market Segment		No. of clients	Total hours²	2009-10 Average Hours²	No. of clients	Total hours²	2010-11 Average Hours²
Individual	Individual non-business	16,434	54,923	3.3	16,182	52,665	3.3
	Micro	83,269	412,279	5.0	90,231	438,388	4.9
	Small and Medium	170	2,049	12.1	154	1,603	10.4
	Total	99,873	469,251	4.7	106,567	492,656	4.6
Company	Large	122	3,252	26.7	115	3,012	26.2
	Micro	28,171	196,208	7.0	27,576	186,862	6.8
	Not for profit	261	1,245	4.8	230	988	4.3
	Small and Medium	1,523	19,096	12.5	1,455	18,835	12.9
	Total	30,077	219,801	7.3	29,376	209,697	7.1
Super fund	Large	8	40	5.0	7	136	19.4
	Micro	17,247	101,472	5.9	17,698	110,010	6.2
	Small and Medium	458	1,751	3.8	472	1,761	3.7
	Total	17,713	103,263	5.8	18,177	111,907	6.2
Partnership	Large	1	60	60.0	3	153	51.0
	Micro	9,920	84,894	8.6	8,530	74,608	8.7
	Small and Medium	128	1,874	14.6	112	1,527	13.6
	Total	10,049	86,828	8.6	8,645	76,288	8.8
Trust	Large	27	88	3.3	22	235	10.7
	Micro	12,351	81,830	6.6	12,200	78,519	6.4
	Not for profit	30	90	3.0	18	25	1.4
	Small and Medium	632	4,308	6.8	568	3,565	6.3
	Total	13,040	86,316	6.6	12,808	82,344	6.4