

Taxation statistics 2010–11

Table 3: Fringe benefits tax

Taxable value of benefits by broad industry¹, 2011–12 FBT year²

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.

* 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 industry groups are classified based on the Australian and New Zealand Standard Industry Classification (ANZSIC 2006) system. "Other" includes entities who did not state their industry and invalid industry codes.

2 The statistics for all years were sourced from FBT returns processed by 31 October 2012. These statistics are not necessarily complete and may not match the statistics reported in previous editions of Taxation Statistics. For further information please refer to the 'Source of fringe benefits tax statistics' section in the 'Fringe benefits tax' chapter of *Taxation statistics 2010–11*.

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Table 3: Taxable value of benefits by broad industry¹, 2011–12 FBT year²

Taxable value of benefits	Cars-statutory		Cars-operating cost	
	no.	\$	no.	\$
Australian Government departments	95	16,578,773	20	2,148,408
Other employers				
Taxable				
Agriculture, forestry and fishing	390	7,546,888	180	1,007,908
Mining	565	57,658,598	85	739,539
Manufacturing	4,100	223,850,070	1,625	17,726,112
Electricity, gas, water and waste services	245	24,429,098	95	5,093,047
Construction	2,015	59,459,886	1,355	10,530,395
Wholesale trade	4,175	192,999,714	2,240	22,983,090
Retail trade	2,345	102,358,502	810	5,804,043
Accommodation and food services	635	10,266,790	270	1,692,639
Transport, postal and warehousing	925	49,801,074	330	2,700,517
Information media and telecommunications	455	24,112,746	185	1,893,301
Financial and insurance services	1,535	104,235,820	765	13,580,961
Rental, hiring and real estate services	855	26,112,179	690	4,832,900
Professional, scientific and technical services	3,635	78,545,364	2,205	14,719,745
Administrative and support services	1,145	54,349,044	625	6,718,088
Public administration and safety	855	117,757,156	445	18,301,520
Education and training	1,520	67,388,652	245	2,297,223
Health care and social assistance	1,530	75,249,017	765	7,018,235
Arts and recreation services	365	11,510,390	115	1,257,486
Other services	1,305	50,609,619	480	3,705,872
Other ¹	695	37,858,771	285	3,545,916
Industry total	29,290	1,376,099,378	13,785	146,148,537
Non-taxable	100	1,499,169	55	224,914
Total	29,485	1,394,177,320	13,865	148,521,859

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Table 3: Taxable value of benefits by broad industry¹, 2011–12 FBT year²

Taxable value of benefits	Loans granted		Debt waiver	
	no.	\$	no.	\$
Australian Government departments	25	98,997	5	617
Other employers				
Taxable				
Agriculture, forestry and fishing	15	62,167	5	9,112
Mining	75	1,433,778	30	938,067
Manufacturing	180	712,223	35	8,180,000
Electricity, gas, water and waste services	15	38,199	0	0
Construction	65	1,157,192	15	2,111,567
Wholesale trade	145	570,147	20	328,636
Retail trade	55	279,674	10	131,635
Accommodation and food services	25	96,439	5	72,847
Transport, postal and warehousing	60	302,690	5	145,885
Information media and telecommunications	25	310,089	5	1,136,626
Financial and insurance services	150	16,435,017	25	1,936,515
Rental, hiring and real estate services	35	747,698	5	862,090
Professional, scientific and technical services	125	671,625	30	651,465
Administrative and support services	65	1,326,513	10	174,326
Public administration and safety	90	874,405	10	218,410
Education and training	65	360,069	10	151,108
Health care and social assistance	40	19,019,409	5	252,660
Arts and recreation services	20	42,163	5	102,273
Other services	50	201,830	5	41,793
Other ¹	50	263,366	10	230,491
Industry total	1,340	44,904,693	230	17,675,506
Non-taxable	0	0	5	140,437
Total	1,365	45,003,690	235	17,816,560

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Table 3: Taxable value of benefits by broad industry¹, 2011–12 FBT year²

Taxable value of benefits	Expense payments		Housing	
	no.	\$	no.	\$
Australian Government departments	80	100,131,418	5	325,250,014
Other employers				
Taxable				
Agriculture, forestry and fishing	285	3,056,087	145	3,104,375
Mining	515	128,891,789	30	1,863,336
Manufacturing	2,020	97,518,021	115	5,065,332
Electricity, gas, water and waste services	165	8,715,270	25	918,831
Construction	910	22,191,453	60	3,217,754
Wholesale trade	2,155	81,212,974	65	2,519,308
Retail trade	760	22,911,183	25	2,186,853
Accommodation and food services	440	10,602,480	215	4,486,167
Transport, postal and warehousing	535	23,108,110	35	672,015
Information media and telecommunications	420	13,889,792	5	175,905
Financial and insurance services	1,205	75,050,741	60	9,281,159
Rental, hiring and real estate services	515	13,700,366	90	2,048,884
Professional, scientific and technical services	2,430	150,468,238	40	1,069,723
Administrative and support services	765	216,005,149	30	567,654
Public administration and safety	555	973,320,822	130	9,898,525
Education and training	970	111,498,269	215	17,051,399
Health care and social assistance	715	2,501,687,191	55	2,345,762
Arts and recreation services	240	20,025,979	50	1,161,206
Other services	765	212,472,904	80	4,131,939
Other ¹	505	166,869,702	40	1,403,457
Industry total	16,845	4,853,196,520	1,525	73,169,584
Non-taxable	165	62,139,966	5	13,972
Total	17,090	5,015,467,904	1,535	398,433,570

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Table 3: Taxable value of benefits by broad industry¹, 2011–12 FBT year²

Taxable value of benefits	Living away from home allowance		Airline transport	
	no.	\$	no.	\$
Australian Government departments	25	32,053,931	0	0
Other employers				
Taxable				
Agriculture, forestry and fishing	15	293,348	0	0
Mining	90	26,809,829	5	5,315
Manufacturing	160	6,788,100	10	72,290
Electricity, gas, water and waste services	30	4,241,957	0	0
Construction	190	12,659,804	5	298,631
Wholesale trade	145	3,235,424	5	105,484
Retail trade	40	652,175	5	19,618
Accommodation and food services	20	218,781	5	12,374
Transport, postal and warehousing	50	1,342,820	45	1,217,005
Information media and telecommunications	40	660,646	0	0
Financial and insurance services	120	2,581,375	5	72,333
Rental, hiring and real estate services	30	378,832	5	15,298
Professional, scientific and technical services	290	22,636,236	5	3,899
Administrative and support services	85	3,154,886	10	126,266
Public administration and safety	35	3,945,784	5	104,276
Education and training	20	981,036	5	5,600
Health care and social assistance	25	1,062,712	5	6,000
Arts and recreation services	15	100,039,102	0	0
Other services	30	1,363,855	5	60,178
Other ¹	65	3,490,922	5	79,870
Industry total	1,490	196,537,624	95	2,204,437
Non-taxable	5	78,309	0	0
Total	1,520	228,669,864	95	2,204,437

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Table 3: Taxable value of benefits by broad industry¹, 2011–12 FBT year²

Taxable value of benefits	Board		Property	
	no.	\$	no.	\$
Australian Government departments	5	32,870	15	1,124,385
Other employers				
Taxable				
Agriculture, forestry and fishing	15	107,160	60	690,396
Mining	30	2,668,433	165	8,078,737
Manufacturing	5	284,788	480	18,954,634
Electricity, gas, water and waste services	5	2,184	60	978,390
Construction	10	208,826	215	5,540,512
Wholesale trade	0	0	460	17,990,782
Retail trade	5	1,630	355	11,169,699
Accommodation and food services	65	519,089	100	1,175,411
Transport, postal and warehousing	5	5,772	145	3,114,963
Information media and telecommunications	0	0	165	23,520,153
Financial and insurance services	5	26,987	445	20,891,462
Rental, hiring and real estate services	5	5,576	140	2,837,387
Professional, scientific and technical services	10	421,246	590	21,660,397
Administrative and support services	5	108,263	265	9,523,358
Public administration and safety	5	32,369	85	1,224,961
Education and training	100	858,756	105	2,720,236
Health care and social assistance	5	109,272	70	1,597,954
Arts and recreation services	10	43,033	75	1,681,441
Other services	5	156,223	125	2,792,899
Other ¹	5	85,553	130	3,825,639
Industry total	270	5,645,160	4,245	159,969,411
Non-taxable	0	0	5	2,083,890
Total	275	5,678,030	4,260	163,177,686

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Table 3: Taxable value of benefits by broad industry¹, 2011–12 FBT year²

Taxable value of benefits	Entertainment		Car parking	
	no.	\$	no.	\$
Australian Government departments	50	2,452,783	75	14,221,393
Other employers				
Taxable				
Agriculture, forestry and fishing	10	60,905	30	715,355
Mining	5	59,718	470	12,634,110
Manufacturing	40	282,808	195	9,294,514
Electricity, gas, water and waste services	30	1,502,855	85	4,941,754
Construction	55	606,502	190	8,001,127
Wholesale trade	55	383,995	330	13,047,931
Retail trade	25	196,013	160	6,443,673
Accommodation and food services	75	1,526,609	165	5,131,368
Transport, postal and warehousing	25	360,348	210	14,458,894
Information media and telecommunications	25	262,919	230	21,233,843
Financial and insurance services	65	1,031,364	820	37,267,458
Rental, hiring and real estate services	30	471,140	205	6,959,002
Professional, scientific and technical services	130	1,573,432	1,225	37,589,471
Administrative and support services	55	1,622,493	410	11,573,695
Public administration and safety	335	9,370,548	245	28,274,775
Education and training	230	17,848,264	70	1,168,051
Health care and social assistance	55	11,155,801	100	4,808,434
Arts and recreation services	105	4,152,927	65	3,376,957
Other services	205	4,886,943	150	3,751,385
Other ¹	40	1,787,333	190	8,068,813
Industry total	<i>1,590</i>	<i>59,142,917</i>	<i>5,545</i>	<i>238,740,610</i>
Non-taxable	10	581,870	5	201
Total	1,645	62,177,570	5,620	252,962,204

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Table 3: Taxable value of benefits by broad industry¹, 2011–12 FBT year²

Taxable value of benefits	Meal entertainment		Other benefits	
	no.	\$	no.	\$
Australian Government departments	55	3,362,184	40	755,287
Other employers				
Taxable				
Agriculture, forestry and fishing	130	2,000,553	120	1,791,793
Mining	555	34,920,463	265	44,525,136
Manufacturing	1,830	38,442,538	720	32,219,290
Electricity, gas, water and waste services	155	8,226,028	100	3,968,280
Construction	1,020	22,041,775	395	15,498,221
Wholesale trade	2,305	53,468,201	730	43,826,596
Retail trade	970	12,906,409	620	18,502,739
Accommodation and food services	215	3,502,455	195	4,442,934
Transport, postal and warehousing	510	9,534,478	225	17,861,055
Information media and telecommunications	420	18,654,395	175	12,384,166
Financial and insurance services	1,355	65,765,690	515	38,316,558
Rental, hiring and real estate services	645	10,477,151	215	7,416,011
Professional, scientific and technical services	2,900	71,841,167	800	48,927,335
Administrative and support services	875	26,374,039	290	8,241,164
Public administration and safety	325	4,862,090	285	10,099,186
Education and training	505	7,425,986	345	23,310,388
Health care and social assistance	215	3,938,848	140	25,820,033
Arts and recreation services	130	7,880,423	75	10,570,239
Other services	430	8,795,196	160	6,432,152
Other ¹	475	12,984,138	220	19,495,900
Industry total	15,965	424,042,023	6,585	393,649,176
Non-taxable	15	93,229	15	1,883,746
Total	16,035	427,497,436	6,640	396,288,209