

Taxation statistics 2010–11

Table 2: Cost of compliance

Fringe benefits tax form, by employee benefit count and 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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Market Segment	Employees	2006–07			2007–08			2008–09			2009–10		
		Clients	Total Hours ²	Average Hours ²	Clients	Total Hours ²	Average Hours ²	Clients	Total Hours ²	Average Hours ²	Clients	Total Hours ²	Average Hours ²
Government	0-20	461	7,872	17.1	363	4,481	12.3	365	4,838	13.3	369	6,587	17.9
	21-50	191	6,990	36.6	178	6,801	38.2	155	6,007	38.8	151	5,929	39.3
	51-100	131	7,723	59.0	112	7,509	67.0	115	7,588	66.0	109	6,159	56.5
	101-1,000	172	17,558	102.1	150	14,761	98.4	144	14,005	97.3	132	10,909	82.6
	>1,000	17	2,272	133.6	22	3,053	138.8	27	3,271	121.1	18	1,569	87.2
	Total	972	42,415	43.6	825	36,605	44.4	806	35,709	44.3	779	31,153	40.0
Large	0-20	915	14,585	15.9	746	10,887	14.6	761	8,927	11.7	879	10,170	11.6
	21-50	335	10,836	32.3	284	9,277	32.7	283	8,666	30.6	256	7,836	30.6
	51-100	213	9,763	45.8	158	7,449	47.1	143	5,634	39.4	168	6,941	41.3
	101-1,000	305	23,312	76.4	260	18,038	69.4	236	18,725	79.3	218	14,462	66.3
	>1,000	27	2,751	101.9	26	1,934	74.4	14	1,476	105.4	6	450	75.0
	Total	1,795	61,247	34.1	1,474	47,585	32.3	1,437	43,428	30.2	1,527	39,859	26.1
Micro	0-20	4,444	15,237	3.4	3,715	15,643	4.2	3,567	10,931	3.1	4,079	12,961	3.2
	>20	21	298	14.2	22	360	16.4	23	328	14.3	24	459	19.1
	Total	4,465	15,535	3.5	3,737	16,003	4.3	3,590	11,259	3.1	4,103	13,420	3.3
Not for profit	0-20	1,928	10,648	5.5	1,825	10,346	5.7	1,840	10,176	5.5	1,896	11,346	6.0
	21-50	338	6,028	17.8	335	5,659	16.9	334	5,760	17.2	335	6,104	18.2
	51-100	190	4,310	22.7	177	3,680	20.8	173	3,909	22.6	205	4,834	23.6
	101-1,000	192	6,607	34.4	207	6,035	29.2	210	5,108	24.3	226	7,383	32.7
	>1,000	7	331	47.3	7	231	33.0	7	269	38.4	10	685	68.5
	Total	2,655	27,924	10.5	2,551	25,951	10.2	2,564	25,222	9.8	2,672	30,352	11.4

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Market Segment	Employees	2010–11		
		Clients	Total Hours ²	Average Hours ²
Government	0-20	349	6,093	17.5
	21-50	150	5,682	37.9
	51-100	105	5,894	56.1
	101-1,000	120	9,258	77.2
	>1,000	7	753	107.6
	Total	731	27,680	37.9
Large	0-20	887	11,324	12.8
	21-50	280	7,624	27.2
	51-100	169	6,860	40.6
	101-1,000	209	13,457	64.4
	>1,000	14	1,133	80.9
	Total	1,559	40,398	25.9
Micro	0-20	4,038	13,679	3.4
	>20	19	460	24.2
	Total	4,057	14,139	3.5
Not for profit	0-20	1,881	11,827	6.3
	21-50	336	6,142	18.3
	51-100	189	4,848	25.7
	101-1,000	237	8,002	33.8
	>1,000	15	713	47.5
	Total	2,658	31,532	11.9

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Market Segment	Employees	2006–07			2007–08			2008–09			2009–10		
		Clients	Total Hours ²	Average Hours ²	Clients	Total Hours ²	Average Hours ²	Clients	Total Hours ²	Average Hours ²	Clients	Total Hours ²	Average Hours ²
Small and medium	0-20	6,327	42,008	6.6	5,790	40,854	7.1	5,718	39,665	6.9	6,219	45,406	7.3
	21-50	903	16,756	18.6	854	16,494	19.3	837	17,021	20.3	809	17,819	22.0
	51-100	296	8,232	27.8	277	6,965	25.1	284	7,523	26.5	277	8,345	30.1
	>100	174	5,430	31.2	171	5,403	31.6	174	5,807	33.4	174	8,756	50.3
	Total	7,700	72,426	9.4	7,092	69,716	9.8	7,013	70,016	10.0	7,479	80,326	10.7

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Market Segment	Employees	2010–11		
		Clients	Total Hours ²	Average Hours ²
Small and medium	0-20	6,091	45,066	7.4
	21-50	818	18,836	23.0
	51-100	284	8,997	31.7
	>100	183	8,193	44.8
	Total	7,376	81,092	11.0