

## ***Taxation statistics 2010–11***

### **Table 7: Fringe benefits tax**

#### **Fringe benefits, 1997–98 to 2011–12 FBT years<sup>1</sup>**

**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.

<sup>1</sup> 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 7: Fringe benefits, 1997–98 to 2011–12 FBT years<sup>1</sup>**

		1997–98	1998–99	1999–2000	2000–01	2001–02	2002–03	2003–04
Australian Government departments	no.	110	105	115	130	135	135	130
Other employers								
Taxable								
FBT returns	no.	68,295	69,640	66,990	64,140	62,470	61,295	61,290
Cars-statutory	no.	48,605	48,675	46,940	43,570	41,995	40,800	40,430
	\$	1,497,690,937	1,530,131,097	1,576,971,391	1,627,308,019	1,593,033,881	1,567,833,845	1,597,102,720
Cars-operating cost	no.	16,935	17,855	18,030	17,735	17,735	17,750	18,045
	\$	100,503,660	110,000,909	116,036,076	141,044,123	134,826,745	135,652,538	145,089,561
Loans granted	no.	3,170	2,765	2,425	2,090	1,945	1,805	1,800
	\$	117,378,414	74,621,251	66,349,408	95,973,136	83,554,079	37,179,939	42,762,553
Debt waiver	no.	325	340	285	355	280	235	260
	\$	25,794,897	37,261,776	19,398,173	25,982,483	19,816,834	13,911,833	12,133,003
Expense payments	no.	20,295	21,200	19,945	18,785	18,720	18,890	19,310
	\$	820,866,937	920,628,786	875,823,885	1,076,719,630	1,290,858,684	1,817,576,082	2,497,286,237
Housing	no.	4,275	4,125	3,805	2,705	2,490	2,360	2,245
	\$	130,831,862	125,561,796	122,679,630	77,487,089	65,986,700	65,614,024	61,737,023
Living away from home allowance	no.	1,125	1,100	1,095	1,065	1,045	1,060	1,060
	\$	48,572,162	44,519,751	42,004,601	42,389,517	44,095,429	38,591,095	43,746,101
Airline transport	no.	240	200	190	165	145	140	135
	\$	40,636,149	40,562,614	39,448,650	36,885,337	20,405,117	8,916,317	11,499,855
Board	no.	845	810	735	545	465	440	415
	\$	12,032,620	14,399,134	10,750,361	7,145,450	5,348,091	4,896,242	4,666,151
Property	no.	3,200	3,485	3,065	3,045	3,065	3,380	3,730
	\$	203,201,710	328,240,172	229,365,985	124,508,773	111,881,963	101,654,995	106,805,365
Entertainment	no.	2,235	2,235	2,185	1,155	1,500	1,530	1,580
	\$	22,656,159	22,788,636	24,397,774	21,513,728	23,393,289	25,770,403	30,083,170
Car parking	no.	5,470	5,330	5,315	5,370	5,420	5,325	5,190
	\$	100,373,251	104,323,929	117,073,831	149,455,865	152,323,428	145,729,838	148,734,309
Meal entertainment	no.	16,830	18,500	19,335	19,850	19,715	19,645	19,855
	\$	212,638,851	238,701,500	299,672,152	423,121,322	453,983,948	319,335,938	344,408,480

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**Table 7: Fringe benefits, 1997–98 to 2011–12 FBT years<sup>1</sup>**

		2004–05	2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
Australian Government departments	no.	130	115	120	120	115	115	110
Other employers								
Taxable								
FBT returns	no.	61,315	60,725	59,705	57,730	55,225	54,180	52,755
Cars-statutory	no.	39,665	38,700	37,645	36,390	34,650	33,570	32,225
	\$	1,620,404,321	1,645,102,549	1,632,412,001	1,635,054,104	1,583,198,087	1,480,845,119	1,429,574,650
Cars-operating cost	no.	18,235	18,075	17,405	16,580	15,660	15,570	15,035
	\$	146,278,896	156,874,794	151,933,437	150,072,659	148,999,974	144,037,527	151,565,168
Loans granted	no.	1,645	1,590	1,510	1,445	1,430	1,325	1,325
	\$	47,530,785	41,302,488	39,010,012	28,495,821	37,102,319	17,125,690	22,275,209
Debt waiver	no.	240	220	205	215	225	235	230
	\$	16,473,205	23,016,823	19,203,609	20,173,960	28,126,230	18,063,666	140,138,279
Expense payments	no.	19,565	19,390	19,280	18,610	18,150	17,845	17,625
	\$	2,918,439,635	3,074,706,083	3,267,116,125	3,758,640,822	3,962,528,997	4,166,966,391	4,582,163,492
Housing	no.	2,155	2,055	1,950	1,855	1,780	1,725	1,595
	\$	61,135,701	62,276,540	62,018,945	64,368,966	67,436,779	67,073,407	66,878,108
Living away from home allowance	no.	1,165	1,255	1,285	1,400	1,430	1,405	1,440
	\$	47,387,005	52,852,413	57,784,447	55,678,709	61,882,753	89,519,235	86,940,825
Airline transport	no.	125	110	120	95	90	100	110
	\$	2,271,052	2,272,158	1,951,485	1,815,594	1,532,008	1,438,373	1,779,259
Board	no.	380	380	355	340	310	300	285
	\$	4,351,435	5,383,408	4,706,177	4,253,890	3,941,214	3,518,466	4,658,413
Property	no.	3,965	4,510	5,085	4,380	4,365	4,050	4,230
	\$	120,443,686	194,059,787	170,428,443	147,570,795	160,143,792	132,500,769	149,132,666
Entertainment	no.	1,595	1,630	1,665	1,650	1,670	1,720	1,725
	\$	29,212,918	32,049,551	37,332,792	42,171,417	63,741,316	46,721,830	52,787,972
Car parking	no.	5,325	5,330	5,410	5,600	5,580	5,505	5,590
	\$	234,264,443	173,260,359	190,414,725	201,574,712	205,578,570	205,634,980	230,257,059
Meal entertainment	no.	20,420	20,895	21,415	19,275	17,995	17,285	16,795
	\$	448,958,717	1,773,090,240	445,251,233	431,903,460	500,447,208	334,867,741	389,141,580

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**Table 7: Fringe benefits, 1997–98 to 2011–12 FBT years<sup>1</sup>**

		2011–12
Australian Government departments	no.	105
Other employers		
Taxable		
FBT returns	no.	48,415
Cars-statutory	no.	29,290
	\$	1,376,099,378
Cars-operating cost	no.	13,785
	\$	146,148,537
Loans granted	no.	1,340
	\$	44,904,693
Debt waiver	no.	230
	\$	17,675,506
Expense payments	no.	16,845
	\$	4,853,196,520
Housing	no.	1,525
	\$	73,169,584
Living away from home allowance	no.	1,490
	\$	196,537,624
Airline transport	no.	95
	\$	2,204,437
Board	no.	270
	\$	5,645,160
Property	no.	4,245
	\$	159,969,411
Entertainment	no.	1,590
	\$	59,142,917
Car parking	no.	5,545
	\$	238,740,610
Meal entertainment	no.	15,965
	\$	424,042,023

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**Table 7: Fringe benefits, 1997–98 to 2011–12 FBT years<sup>1</sup>**

		1997–98	1998–99	1999–2000	2000–01	2001–02	2002–03	2003–04
Other benefits	no.	5,470	5,800	5,705	5,575	5,685	6,020	6,225
	\$	189,807,446	181,075,253	164,981,014	281,588,904	226,101,695	270,535,570	245,986,711
Non-taxable	no.	14,670	14,790	15,165	15,445	14,490	14,190	13,525
<b>Total</b>	<b>no.</b>	<b>83,075</b>	<b>84,540</b>	<b>82,275</b>	<b>79,715</b>	<b>77,095</b>	<b>75,615</b>	<b>74,945</b>

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**Table 7: Fringe benefits, 1997–98 to 2011–12 FBT years<sup>1</sup>**

		2004–05	2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
Other benefits	no.	6,635	6,950	7,070	6,825	6,670	6,590	6,785
	\$	253,434,417	7,517,754,531	306,225,167	328,290,645	354,523,424	356,042,863	380,856,264
Non-taxable	no.	13,735	13,690	14,785	15,410	15,850	17,345	18,400
<b>Total</b>	<b>no.</b>	<b>75,180</b>	<b>74,530</b>	<b>74,610</b>	<b>73,260</b>	<b>71,190</b>	<b>71,640</b>	<b>71,265</b>

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**Table 7: Fringe benefits, 1997–98 to 2011–12 FBT years<sup>1</sup>**

		2011–12
Other benefits	no.	6,585
	\$	393,649,176
Non-taxable	no.	16,715
<b>Total</b>	<b>no.</b>	<b>65,235</b>