

Taxation statistics 2010–11

Table 3: Cost of compliance

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

Total business income		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
Individuals	<\$0	165	611	3.7	284	1,391	4.9	426	2,442	5.7
	\$0-\$50,000	63,091	264,119	4.2	75,627	314,143	4.2	74,183	297,984	4.0
	\$50,000-\$100,000	7,046	44,008	6.2	9,443	58,683	6.2	9,377	58,678	6.3
	\$100,000-\$250,000	3,741	27,880	7.5	4851	37,160	7.7	4,594	35,106	7.6
	\$250,000-\$500,000	996	8,817	8.9	1,321	11,349	8.6	1,243	11,650	9.4
	>\$500,000	683	7,860	11.5	966	11,776	12.2	890	12,002	13.5
	Total	75,722	353,295	4.7	92,492	434,502	4.7	90,713	417,862	4.6
Company	<\$0	40	171	4.3	58	688	11.9	54	528	9.8
	\$0-\$50,000	17,514	82,619	4.7	18088	88705	4.9	18,226	85,004	4.7
	\$50,000-\$100,000	2,590	25,052	9.7	2,684	26,923	10.0	2,556	24,363	9.5
	\$100,000-\$250,000	3,758	38,330	10.2	3,945	41,323	10.5	3,579	36,285	10.1
	\$250,000-\$500,000	2,137	22,171	10.4	2,266	22,883	10.1	2,093	21,799	10.4
	>\$500,000	3,679	52,319	14.2	4,012	57,550	14.3	3,566	55,385	15.5
	Total	29,718	220,662	7.4	31,053	238,072	7.7	30,074	223,364	7.4
Fund	<\$0				1	40	40.0	1	40	40.0
	\$0-\$50,000	6,260	33,300	5.3	7,189	47,251	6.6	8,496	49,231	5.8
	\$50,000-\$100,000	2,133	14,384	6.7	2,857	23,972	8.4	3,159	21,550	6.8
	\$100,000-\$250,000	2,598	18,109	7.0	3,307	25,564	7.7	3,373	22,691	6.7
	\$250,000-\$500,000	937	6,870	7.3	1,040	9,468	9.1	993	6,548	6.6
	>\$500,000	330	2,204	6.7	339	3,599	10.6	233	1,732	7.4
	Total	12,258	74,867	6.1	14,733	109,894	7.5	16,255	101,792	6.3
Partnership	<\$0	3,986	33,661	8.4	3,315	27,715	8.4	3,305	28,727	8.7
	\$0-\$50,000	7,178	55,589	7.7	6,136	46,350	7.6	5,659	43,566	7.7
	\$50,000-\$100,000	1,407	13,047	9.3	1,205	10,394	8.6	1,153	10,642	9.2
	\$100,000-\$250,000	617	6575	10.7	569	6,034	10.6	563	6,154	10.9
	\$250,000-\$500,000	103	1,286	12.5	82	757	9.2	92	1,311	14.3
	>\$500,000	73	1,784	24.4	81	919	11.3	71	713	10.0
	Total	13,364	111,942	8.4	11,388	92,169	8.1	10,843	91,113	8.4

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

Total business income		No. of clients	Total hours ²	2009–10 Average hours ²	No. of clients	Total hours ²	2010–11 Average hours ²
Individuals	<\$0	455	2,891	6.4	470	2,853	6.1
	\$0-\$50,000	83,929	352,892	4.2	88,318	365,767	4.1
	\$50,000-\$100,000	10,223	63,160	6.2	10,495	67,505	6.4
	\$100,000-\$250,000	4,911	34,939	7.1	5,072	35,572	7.0
	\$250,000-\$500,000	1,309	10,676	8.2	1,346	12,179	9.0
	>\$500,000	928	9,375	10.1	867	8,781	10.1
	Total	101,755	473,933	4.7	106,568	492,657	4.6
Company	<\$0	46	549	11.9	42	434	10.3
	\$0-\$50,000	18,662	95,621	5.1	18,244	89,291	4.9
	\$50,000-\$100,000	2,455	22,867	9.3	2,493	23,505	9.4
	\$100,000-\$250,000	3,567	35,284	9.9	3,383	33,180	9.8
	\$250,000-\$500,000	2,007	21,014	10.5	1,981	20,596	10.4
	>\$500,000	3,341	44,468	13.3	3,235	42,743	13.2
	Total	30,078	219,803	7.3	29,378	209,749	7.1
Fund	<\$0	1	35	35.0	2	45	22.5
	\$0-\$50,000	10,165	55,866	5.5	8,961	50,650	5.7
	\$50,000-\$100,000	3,827	25,288	6.6	4,126	28,137	6.8
	\$100,000-\$250,000	3,017	17,885	5.9	3,917	26,079	6.7
	\$250,000-\$500,000	534	3,092	5.8	888	5,517	6.2
	>\$500,000	169	1,097	6.5	283	1,479	5.2
	Total	17,713	103,263	5.8	18,177	111,907	6.2
Partnership	<\$0	2,996	27,491	9.2	2,386	22,070	9.2
	\$0-\$50,000	5,346	41,577	7.8	4,674	36,800	7.9
	\$50,000-\$100,000	1,053	10,054	9.5	956	9,268	9.7
	\$100,000-\$250,000	499	5,630	11.3	474	5,998	12.7
	\$250,000-\$500,000	84	1,005	12.0	88	980	11.1
	>\$500,000	71	1,071	15.1	68	1,292	19.0
	Total	10,049	86,828	8.6	8,646	76,408	8.8

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Total business income		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
Trust	<\$0	2,177	17,117	7.9	2,117	15,353	7.3	2,030	16,524	8.1
	\$0–\$50,000	8,919	57,091	6.4	8,282	48,851	5.9	8,858	52,371	5.9
	\$50,000–\$100,000	1,231	11,664	9.5	1,245	11,174	9.0	1,247	10,377	8.3
	\$100,000–\$250,000	942	9,744	10.3	944	8,377	8.9	966	9,139	9.5
	\$250,000–\$500,000	315	3,697	11.7	367	3,784	10.3	317	3,016	9.5
	>\$500,000	289	3,016	10.4	368	1,910	5.2	306	2,661	8.7
	Total	13,873	102,329	7.4	13,323	89,449	6.7	13,724	94,088	6.9

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Total business income		No. of clients	Total hours ²	2009–10 Average hours ²	No. of clients	Total hours ²	2010–11 Average hours ²
Trust	<\$0	2,169	16,041	7.4	1,968	14,340	7.3
	\$0-\$50,000	7,968	46,264	5.8	7,807	42,952	5.5
	\$50,000-\$100,000	1,216	9,891	8.1	1,247	9,639	7.7
	\$100,000-\$250,000	982	8,986	9.2	1,057	10,038	9.5
	\$250,000-\$500,000	346	2,805	8.1	382	2,785	7.3
	>\$500,000	359	2,329	6.5	347	2,590	7.5
	Total	13,040	86,316	6.6	12,808	82,344	6.4