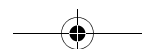




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## Individuals

Within the ATO, individual taxpayers may be clients of the individuals non business (INB), small business (SB) or large business and international (LB&I) lines. If gross income is equal to or greater than \$10 million, then the individual is a client of LB&I. If gross income is less than \$10 million and there is business income, the individual is a client of SB. However, the majority of taxpayers (80%) are clients of INB.

INB clients are those taxpayers who receive most of their income from salary and wages, Australian government pensions and benefits, or investments, and who do not have any business income or deductions. An individual is considered to have no business income if they do not complete any of the following items in their income tax returns:

- distribution from primary production;
- deductions from primary production distribution;
- a share of prescribed payments system (PPS) or reportable payments system (RPS) credits;
- net business income—primary production;
- net business income—non-primary production;
- trust distributions;
- PPS or RPS credits;
- tax withheld on withdrawal of income equalisation deposit;
- an income equalisation deposit or withdrawal;
- an industry code;
- an indication they have multiple businesses, have ceased business or have commenced business;
- a business postcode; or
- business or professional declaration items.

The data in this chapter refers to all individuals, including those with business income. However, it does not include any analysis of their business income or deductions. This analysis can be found in the 'Small business' and 'Large business' chapters of this publication.

The statistics contained in this chapter have been compiled from individual tax return forms for the 1998–99 income year, that were processed in the period 1 July 1999 to 30 June 2000.

## Client population

In 1998–99, about 9.8 million individual taxpayers lodged returns. While the population of Australia increases each year, the proportion of the population lodging returns has remained relatively stable at 51%.

Taxpayers in the 35–44 years age group comprise 23% of the total taxpayer population and dominate 'income received' and 'net tax payable' categories. Males continue to be over-represented in the taxpayer population (54%) when compared to the total population. This figure reflects the greater level of male participation in the labour force; in June 1999, 73% of men and 54% of women aged 15 and older were in the labour force. (Source: ABS, *The Labour Force*, June 2000, Cat. No. 6203.0)

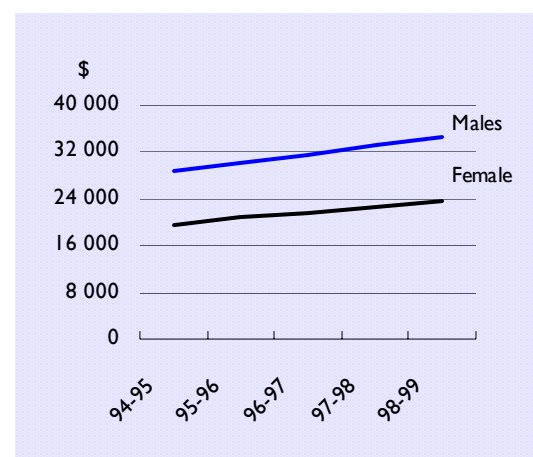
More than three-quarters of taxpayers have tax instalments deducted from their pay on a regular basis. The proportion of total income that is taxable has stayed constant at around 95% for each of the last five years, while the total income returned has increased by 3–7% each year.

Of those lodging returns, the proportion of individuals liable to pay tax dropped slightly from 84% in 1997–98 to 82% in 1998–99.

## Income

In 1998–99, the 9.8 million individual taxpayers had a total income of \$301.5 billion and a taxable income of \$286.9 billion. After taking into consideration the amount of income, deductions, rebates, credits and levies, eight million

**Figure 3.1: Average taxable income**



individuals were required to pay tax. This group was liable for \$67.6 billion in net tax, representing 73% of net tax payable for the year.

The average taxable income for individual taxpayers has increased from \$28 258 in 1997–98 to \$29 411 in 1998–99. Men have a much higher average taxable income than women (\$34 460 compared to \$23 599), reflecting different employment patterns and participation in the labour force. The gap between men's and women's earnings has been increasing over time.

Individuals' incomes come from a wide variety of sources. A large proportion of the population had income from interest (47%), however, it represented only 2% of total income. The majority (78%) of individuals received income from salary and wages—on average, salary and wages accounted for 74% of individuals' total income.

Some sources of income are one-off events, such as capital gains and eligible termination payments. While the number of people who return this type of income may remain stable over time, the

underlying populations may change significantly from year to year.

Government benefits contribute substantially to the total income of people in the lowest 5% of taxable income earners, and net partnership/trust income and dividend income are major contributors for the highest 5% of taxable income earners. Eligible termination payments and lump sum payments for unused annual and long service leave also contribute significantly to this group.

In 1998–99, the area with the highest average taxable income was postcode 2027 in Sydney, which includes suburbs such as Edgecliff and Point Piper. This was followed by postcode 2781 representing North Western Sydney post office boxes, and 3142 in Melbourne, which includes suburbs of Toorak and Heyington. The area with the lowest average taxable income was postcode, 6327, Redmond, in Western Australia.

A series of tables at the end of this chapter outline the areas with the 10 highest and lowest taxable incomes in each state and territory of Australia.

**Table 3.1: Sources of income**

Source of income	Taxpayers		Amount	
	no.	% total <sup>1</sup>	\$m	% total <sup>1</sup>
Salary & wages	7 569 488	77.7	224 195	74.3
Distributions from partnerships & trusts	1 904 997	19.6	20 641	6.8
Net business income	860 249	8.8	9 170	3.0
Other pensions	477 439	4.9	7 192	2.4
Gross interest	4 583 161	47.0	5 289	1.8
Gross dividends	2 368 976	24.3	5 963	2.0
Eligible termination payments	414 157	4.2	4 952	1.6
Capital gains (NET)	918 771	9.4	5 594	1.9
Australian government pensions	700 462	7.2	3 921	1.3
Allowances	1 948 116	20.0	4 048	1.3
Benefits <sup>2</sup>	1 093 207	11.2	4 004	1.3
Imputation credits	2 302 495	23.6	3 127	1.0
Lump sum payments <sup>3</sup>	276 441	2.8	1 865	0.6
Foreign employment/pension income without UPP	70 553	0.7	509	0.2
Net rent	1 194 161	12.3	688	0.2
Other foreign income	433 111	4.4	516	0.2
Income equalisation deposit	6 109	0.1	154	0.1
Life assurance bonuses <sup>4</sup>	13 534	0.1	48	0.0
Income equalisation withdrawal	2 641	0.0	56	0.0
Attributed foreign income	1 620	0.0	11	0.0
Other income	107 880	1.1	759	0.3
<b>Total<sup>5</sup></b>	<b>9 741 918</b>		<b>301 520</b>	<b>100.0</b>

1. A proportion of 0.0% indicates a proportion of less than 0.05%.

2. Refers to youth allowance, Newstart, sickness benefits, etc.

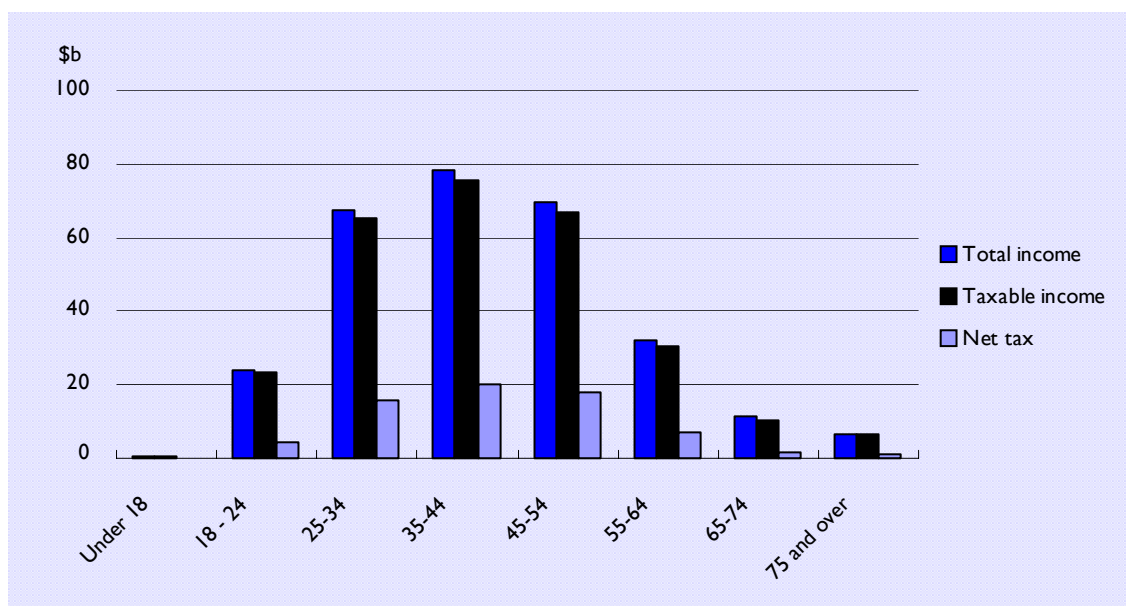
3. Refers to total payments for unused leave on termination of employment.

4. Bonuses from life insurance companies and friendly societies.

5. Components may not add to totals as taxpayers may be in more than one category.

## Taxation Statistics 1998–99

**Figure 3.2: Income by age**



## Deductions

Allowable deductions are subtracted from assessable income to give the taxable income—to which the tax rates are applied. Deductions are generally categorised as work-related deductions or other deductions. Work-related deductions are directly related to the gain or production of assessable income of an employee. Other deductions include gifts and tax-related expenses.

Deductions are common, with 81% of the total individual taxpayer population claiming a deduction of some type. These deductions were valued at \$14.6 billion in 1998–99.

Work-related expenses are the most common type of deduction claimed. In 1998–99, six million people claimed such deductions. These deductions were valued at \$6.8 billion.

The value of work-related expenses deductions has risen steadily since 1994–95, with a 3% increase over the past year.

Generally, the higher the income of the taxpayer, the higher the average work-related expense deduction claimed. In the 1998–99 income year, people earning more than \$50 000 accounted for only 16% of claimants, but represented 29% (\$2 billion) of all work-related deductions.

**Table 3.2: Deductions Claimed**

Type of deduction	Taxpayers <sup>1</sup>		Amount	
	no.	%	\$m	%
Work-related expenses	6 203 561	78.1	6 798	46.5
Prior year losses	97 003	1.2	2 918	20.0
Investment	1 631 997	20.5	772	5.3
Undeducted purchase price of Australian pension or annuity	211 881	2.7	1 049	7.2
Non-employer sponsored superannuation	190 330	2.4	1 023	7.0
Cost of managing tax affairs	4 625 723	58.2	643	4.4
Gifts	3 260 758	41.0	632	4.3
Undeducted purchase price of foreign pension or annuity	60 132	0.8	54	0.4
Film industry	1 307	0.0	26	0.2
Election expenses	2 749	0.0	9	0.1
Other	200 591	2.5	708	4.8
<b>Total<sup>2</sup></b>	<b>7 946 859</b>		<b>14 632</b>	<b>100.0</b>

1. A proportion of 0.0% indicates a proportion of less than 0.05%.

2. Components may not add to totals as taxpayers may claim more than one type of deduction.

Table 3.3: Work related expenses

Type of work-related expense	Taxpayers		Amount	
	no.	%	\$m	%
Motor vehicle	1 554 820	25.1	2 399	35.3
Clothing	3 573 204	57.6	683	10.0
Self-education	486 527	7.8	545	8.0
Other travel	425 794	6.9	535	7.9
Other	5 065 281	81.7	2 635	38.8
<b>Total<sup>1</sup></b>	<b>6 203 561</b>		<b>6 798</b>	<b>100.0</b>

1. Components may not add to totals as taxpayers may claim more than one type of work related expense.

Those earning between \$25 000 and \$50 000, accounted for 45% of claimants and represented 45% (\$3.1 billion) of all work related deductions. The average claim per person was higher among those earning more than \$50 000 (\$1948) than among those earning between \$25 000 and \$50 000 (\$1101).

Generally people claim more than one work-related expense. Clothing was the most common work-related expense claimed (58%) and claims were valued at an average of \$191. The highest work-related expenses claimed were for motor vehicles, with the average claim valued at \$1543.

## Rebates and credits

The purpose of rebates is to provide tax relief. Some rebates depend on the nature and level of income (for example, pensioner, beneficiary, low income). Others depend on characteristics such as maintaining a dependant or living in a remote area. Rebates reduce the amount of tax payable on taxable income. Credits are for tax already paid by the taxpayer or by a trustee on behalf of the taxpayer. Rebates can only reduce the amount of tax owing to zero with the exception of the 30% Private Health Insurance Rebate which is refundable. The excess of other rebates does not become a refund. However credits, other than imputation credits and foreign tax credits, can result in a refund.

Table 3.4: Rebates and credits

Rebates/credits	Taxpayers		Amount	
	no.	%	\$m	%
Imputation credit	2 587 286	32.8	4 106	47.6
Eligible termination payments	430 370	5.5	1 465	17.0
Pensions	625 928	7.9	579	6.7
Low income	3 369 063	42.7	434	5.0
Spouse	454 591	5.8	433	5.0
Superannuation	496 996	6.3	412	4.7
Sole parent	286 491	3.6	306	3.5
Zone	485 426	6.2	197	2.3
Private health insurance incentive	574 438	7.3	58	0.7
Private insurance 30% rebate	624 725	7.9	121	1.4
Averaging	99 724	1.3	95	1.1
Beneficiary <sup>1</sup>	291 170	3.7	109	1.3
Medical expenses	292 296	3.7	135	1.5
Foreign tax credit	338 508	4.3	89	1.0
Low income aged persons	37 413	0.5	32	0.4
Life assurance bonus	13 337	0.2	17	0.2
Parent/ parent-in-law/ invalid	10 881	0.1	12	0.1
Spouse superannuation contributions	26 113	0.3	11	0.1
Section 100(2)	4 130	0.1	6	0.1
Other	17 023	0.2	13	0.2
<b>Total<sup>2</sup></b>	<b>7 882 983</b>		<b>8 631</b>	<b>100.0</b>

1. Beneficiary refers to Jobsearch, Newstart and sickness allowances.

2. Components may not add to totals as taxpayers may be entitled to more than one type of rebate or credit.

## Taxation Statistics 1998–99

**Table 3.5: General tax rates applicable to Australian residents for the 1998–99 income year<sup>1</sup>**

<b>Taxable income</b>	<b>Tax payable on total taxable income</b>
\$0–\$5 400	Nil
\$5 401–\$20 700	Nil + 20 cents for each \$1 over \$5 400
\$20 701–\$38 000	\$3 060 + 34 cents for each \$1 over \$20 700
\$38 001–\$50 000	\$8 942 + 43 cents for each \$1 over 38 000
\$50 001 & more	\$14 102 + 47 cents for each \$1 over 50 000

1. Resident individuals are also liable to pay a Medicare levy of 1.5% of taxable income. Family tax assistance, which increases a person's tax-free threshold, applies to certain resident taxpayers with dependent children.

The tax liability of the majority of taxpayers is affected by rebates. In 1998–99, nearly 7.9 million people received rebates and credits totalling \$8.6 billion. The most common type of rebate was low income with more than three million people receiving the low income rebate. They accounted for 43% of taxpayers who received rebates and credits. The next most common rebate was imputation credits with almost three million claimants.

Although the low income rebate was the most common type of rebate, it represented only 5% of the total value of all rebates. Imputation credits had the highest total value of \$4.1 billion, accounting for 48% of the total value of rebates. This was followed by eligible termination payments with \$1.5 billion, accounting for 17% of the total value of rebates.

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### Family tax initiative

The family tax initiative (FTI) was announced in the 1996 Budget and became effective on 1 January 1997. The FTI provides financial assistance to low and middle income families with dependent children. Depending on income, FTI is available as either family tax assistance (FTA) administered by the ATO, or family tax payment (FTP) administered by the Department of Family and Community Services.

FTA increases the tax-free threshold for certain taxpayers with dependent children, which reduces their tax liability. FTP are fortnightly payments equal in value to the tax savings from FTA, and are available to certain low-income earners as an alternative to FTA.

In 1998–99, over one million individuals claimed family tax assistance, valued at \$2 billion. This was a significant jump over 1997–98 year when around 908 000 people claimed FTA.

### Provisional tax

Provisional tax was an estimate of tax payable on non-salary or non-wage income. Taxpayers who derived in excess of \$999 in this type of income were liable to pay provisional tax. This income could be from investments, business, distributions from a trust, or any other source not covered by the pay-as-you-earn system. People who had a significant shortfall in their tax instalment deductions from salary and wages also paid provisional tax. Provisional tax applied only to individual income and some income assessed to a trustee. It did not apply to company income.

Provisional tax was generally calculated by applying current year tax rates and the Medicare levy to the previous year's taxable income, which was first increased by a certain percentage known as the provisional tax uplift factor. The uplift factor was set by law to take into account the average likely increase in income for the year. The estimate of provisional tax calculated was then reduced by any rebates and credits to which the taxpayer was entitled.

A taxpayer paid provisional tax, based on this estimate, either in four instalments throughout the year or in a single lump sum. Provisional tax was payable in a single lump sum when:

- the prior year's provisional tax was \$8000 or less;
- the taxpayer's taxable income included primary production income; or
- the taxpayer had an occupation where income was irregular or seasonal such as authors, artists and sportspeople.

The amount of provisional tax paid during the year was offset against the actual tax liability when it was finally determined.

Based on the 1998–99 individual return forms, 1.4 million taxpayers were notified of a provisional tax debit. Taxpayers were then



Table 3.6: Provisional tax by taxable income

Taxable income	Provisional tax debit		Provisional tax credit	
	no.	\$m	no.	\$m
Non-taxable	20 636	12	124 520	175
\$5 400 & less	10 212	8	7 348	10
\$5 401–\$20 700	408 206	688	354 045	667
\$20 701–\$38 000	479 352	1 792	437 144	1 457
\$38 001–\$50 000	195 084	1 122	173 935	870
\$50 001 & more	290 466	5 225	252 954	3 783
Total taxable	1 383 320	8 835	1 225 426	6 786
<b>Total</b>	<b>1 403 956</b>	<b>8 847</b>	<b>1 349 946</b>	<b>6 961</b>

required, subject to provisional tax variation, to pay the provisional tax debit during 1999–2000. The provisional taxpayer population varied quite dramatically from year to year. Each year, about one-third of taxpayers notified of a liability to pay provisional tax had no such liability in the previous year. The proportion of taxpayers leaving the provisional tax system was similarly high, resulting in the total population being relatively stable in size over a number of years.

When a person paid provisional tax, that payment was credited against the tax payable on their notice of assessment. This was known as a provisional tax credit. In 1998–99, more than

1.3 million taxpayers received a provisional tax credit. These were for amounts assessed on their 1997–98 returns as provisional tax debits for 1998–99.

Among those people whose industry was stated, the largest proportion of people in the provisional tax system were in the property industry. Approximately 47% of people with a provisional tax debit and 45% of people with a provisional tax credit were in the property industry. Primary production had the next largest proportion of provisional taxpayers—approximately 18% of people had a provisional tax debit and 17% had a provisional tax credit.

Table 3.7: Provisional tax by industry<sup>1</sup>

Industry	Provisional tax debit		Provisional tax credit <sup>2</sup>	
	no.	\$m	no.	\$m
Salary & wage earners	21 471	182	68 633	216
Property	351 007	1 294	336 261	1 096
Primary production	134 830	940	126 885	726
Mining	606	5	438	2
Manufacturing	18 690	85	15 631	59
Electricity, gas & water	138	1	115	0
Construction	36 491	156	29 187	95
Wholesale trade	5 237	34	4 540	25
Retail trade	25 616	176	23 431	137
Accommodation, cafes & restaurants	3 578	21	3 091	15
Transport & storage	17 907	74	14 548	53
Communication	3 208	12	2 655	8
Finance, insurance, real estate & business services	62 315	698	51 096	500
Education	6 270	27	5 688	20
Health & community services	26 498	561	24 209	468
Cultural & recreational services	13 407	80	11 808	58
Personal & other services	23 719	122	21 424	93
<b>Total industry stated</b>	<b>750 988</b>	<b>4 468</b>	<b>739 640</b>	<b>3 572</b>
Not stated <sup>3</sup>	652 968	4 379	610 306	3 389
<b>Total</b>	<b>1 403 956</b>	<b>8 847</b>	<b>1 349 946</b>	<b>6 961</b>

1. In 1998–99, the industry groups are coded using the Australian and New Zealand Standard Industrial Classification (ANZSIC) system. Prior to 1995–96, the Australian Standard Industrial Classification (ASIC) system was used. Therefore, it is not possible to do any long time series analyses for industry because the industry groups are not comparable.

2. A zero amount indicates an amount less than \$0.5 million.

3. Includes those individuals that have a subsidiary return income from partnerships and trusts or listed under the government administration and defence code.

## Higher Education Contribution Scheme

The higher education contribution scheme (HECS) began in 1989 as a way to supplement funding of Australia's higher education system. Through the scheme, students are required to contribute to the cost of their higher education. They can pay up front to the institution or defer their liability and pay through the taxation system when their personal income reaches a specified level. In 1998–99, around 294 000 people paid \$450 million in HECS repayments through the tax system.

## High wealth individuals

In May 1996, the ATO set up a comprehensive compliance program to expand the ATO's understanding of the tax planning techniques used by high wealth individuals (HWIs) and the resulting compliance risks.

A task force was set up within the LB&I line to undertake this compliance program, with the government providing the ATO with additional funding for the task force until 30 June 2000. In the last four years, the task force has examined around 409 HWIs. This was done to build a profile of each one's business structure and tax strategies, and to identify common tax planning practices. In addition, some higher risk HWIs and their associated entities have been required to lodge more detailed information in their annual tax returns.

Since the establishment of the task force, total ATO compliance activities have resulted in additional revenue collected of \$198 million of which \$32.6 million is in dispute. This includes additional revenue of \$73.5 million collected during 1999–2000 of which \$32.6 million is in dispute. An additional amount of \$33.7 million has been secured by settlement during the year and was due to be paid after 30 June 2000.

In addition, there is evidence the amount of tax paid by companies associated with HWIs has significantly increased over the last four years.

During the financial year, the task force continued to focus on losses claimed by entities controlled by HWIs. Loss adjustment notices were issued in 11 cases, resulting in reduced revenue losses of

\$24.5 million and capital losses of \$24.1 million. Losses claimed have been reduced by \$927 million over the last three years.

## Electronic lodgment service

Most tax returns are prepared by tax agents and therefore most are submitted electronically to the ATO for processing. In 1998–99, 77% of tax returns were submitted by tax agents.

In 1998–99, 75% of tax returns were lodged through the electronic lodgment service. This was an increase from 65% in 1993–94. The proportion of taxpayers lodging electronically is expected to continue growing as the ATO takes advantage of developments in electronic technology.

## Return form compilation

Individual tax returns are lodged either electronically or in paper form. A copy of the form is in the appendix. Statistics for most of the items shown on the return form are included in the tables on the CD-ROM attached to this publication.

## Tax reforms

The statistics discussed in this chapter are based on the tax returns lodged for individuals for the 1998–99 income year and are not affected by reforms under the new tax system. However, several reforms came into effect on 1 July 2000 which will significantly affect the statistics for the 2000–01 financial year and how the statistics will be reported in future editions of this publication. Provisional tax statistics, for example, will no longer be reported in the 2000–01 edition of this publication given that the pay as you go (PAYG) system replaced the provisional tax system last 1 July 2000.

Reforms to personal income tax also formed an important part of the changes that came into effect. These changes included cuts to personal income tax and the implementation of other initiatives to help individual taxpayers.

Personal income tax was cut by \$12 billion annually from 1 July 2000. Under the new income tax rates, around 80% of taxpayers now have a





top marginal rate of 30% or less. Family assistance payments, government pensions and allowances were also increased.

The cuts to personal income tax and the increases in family payments and pensions were intended to compensate taxpayers for any increase in the cost of living resulting from the goods and services tax.

The following table shows the new personal income tax rates that took effect from 1 July 2000.

**Table 3.8: New personal income tax rates**

Income range	Tax rate
\$	%
\$0–\$6 000	0
\$6 001–\$20 000	17
\$20 001–\$50 000	30
\$50 001–\$60 000	42
\$60 001 & more	47

# Taxation Statistics 1998-99

## Postcode Tables

Table 3.9: Highest and lowest mean income earning postcodes

NEW SOUTH WALES

Postcode	Taxables	Taxable income	Mean taxable income	Total imputation credit	Net tax	Mean total tax	Effective rate of tax
	no.	\$000	\$	no.	\$000	\$000	%
<b>Top Ten</b>							
2027	4 412	413 052	93 620	2 314	44 165	114 870	39
2781	67	5 905	88 138	20	438	1 825	38
2088	14 414	1 141 551	79 197	6 728	56 834	358 690	36
2023	4 661	356 556	76 498	2 074	31 186	98 539	36
2110	4 302	319 628	74 298	1 960	16 798	97 441	36
2063	3 045	220 476	72 406	1 485	10 284	69 111	36
2030	7 267	513 843	70 709	3 379	34 135	148 980	36
2071	6 038	411 040	68 076	3 510	22 594	122 245	35
2025	4 134	281 203	68 022	1 796	19 037	80 501	35
2073	7 683	513 603	66 849	4 018	21 015	159 168	35
<b>Bottom Ten</b>							
2842	211	5 091	24 130	69	107	851	19
2807	123	2 967	24 123	33	49	542	20
2803	116	2 714	23 400	33	19	485	19
2361	234	5 434	23 221	48	24	914	17
2874	218	5 028	23 064	76	30	887	18
2424	107	2 446	22 864	18	6	443	18
2735	134	2 979	22 234	34	12	523	18
2359	225	4 908	21 812	51	31	826	17
2734	58	1 243	21 430	31	22	206	18
2356	50	1 059	21 184	2	0	176	17
<b>Total</b>	<b>57 499</b>	<b>4 210 728</b>	<b>73 231</b>	<b>27 679</b>	<b>256 787</b>	<b>1 257 222</b>	<b>36</b>

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**Top Ten**

2027	Darling Point, Edgecliff, Edgecliff DC, HMAS Rushcutters, Point Piper
2781	North Western Sydney PO Box
2088	Balmoral, Beauty Point, Georges Heights, Mosman, Spit Junction, The Spit
2023	Bellevue Hill
2110	Hunters Hill, Hunters Hill West, Woolwich
2063	Northbridge
2030	Diamond Bay, Dover Heights, HMAS Watson, Rose Bay North, Vaucluse, Watsons Bay
2071	Killara
2025	Woollahra
2073	Pymble, West Pymble

**Bottom Ten**

2842	Mendoora, New Mollyan
2807	Koorawatha
2803	Bendick Murrell, Crowther, Wirrimah
2361	Ashford, Atholwood, Bonshaw, Frazers Creek, Limestone, Pindaroi
2874	Tullamore, Yetheria
2424	Caffreys Flat, Charity Creek, Cooplacurripa, Cundle Flat, Knorrit Flat, Mount George, Number One, Rocks Crossing, Tiri, Woodside
2735	Koraleigh
2359	Bundarra
2734	Kyalite
2356	Gwabegar

Table 3.10: Highest and lowest mean income earning postcodes

VICTORIA

Postcode	Taxables	Taxable income	Mean taxable income	Total imputation credit		Net tax	Mean total tax	Effective rate of tax
	no.	\$000	\$	no.	\$000	\$000	\$	%
Top Ten								
3142	7 241	611 135	84 399	3 978	52 311	173 405	31 172	37
3126	4 009	263 303	65 678	2 172	12 872	78 642	22 827	35
3186	11 110	700 263	63 030	5 757	36 670	202 616	21 538	34
3004	1 724	108 043	62 670	692	6 129	30 960	21 513	34
3002	1 964	122 299	62 270	858	5 632	36 377	21 389	34
8007	59	3 599	61 001	23	44	1 222	21 458	35
3144	5 723	336 092	58 727	2 919	18 331	94 815	19 770	34
3101	11 016	619 457	56 233	5 312	25 521	177 899	18 466	33
3944	187	10 490	56 094	108	917	2 362	17 535	31
3141	8 631	482 726	55 929	3 237	21 100	138 621	18 506	33
Bottom Ten								
3639	208	4 739	22 785	52	42	816	4 121	18
3330	87	1 978	22 738	35	22	358	4 377	19
3705	138	3 132	22 694	55	7	549	4 029	18
3391	79	1 792	22 684	43	53	296	4 425	20
3407	230	5 198	22 601	98	84	899	4 275	19
3887	93	2 070	22 253	15	2	370	3 996	18
3542	77	1 712	22 229	30	8	310	4 126	19
3488	67	1 456	21 733	28	62	217	4 157	19
3520	68	1 431	21 050	16	11	216	3 330	16
3482	81	1 669	20 601	36	16	266	3 481	17
Total	52 792	3 282 585	62 180	25 464	179 833	941 217	21 235	34

**Top Ten**

3142	Hawkesburn, Heyington, Toorak
3126	Canterbury
3186	Brighton, Brighton Beach, Brighton North, Dendy, Were Street PO
3004	Albert Park Barracks, Queens Road Melbourne, St Kilda Road Central, St Kilda Road Delivery Annexe, St Kilda Road Melbourne
3002	East Melbourne, Jolimont, Parliament House
8007	Victoria West GPO
3144	Kooyong, Malvern, Malvern North
3101	Balwyn West, Cotham, Kew
3944	Point Nepean, Portsea, Quarantine Station
3141	South Yarra

**Bottom Ten**

3639	Barmah, Cummeragunga, Madowla Park, Moira Lower, Narioka, Picola, Rosalind Park, Rubicon Free Bag
3330	Rokewood
3705	Cronins, Cudgewa, Dobinsons, Hillfoot, Lynette, Nariel Creek, Nariel Upper
3391	Brim
3407	Balmoral, Gatum, Vasey
3887	Lake Tyers, Nowa Nowa, Wairewa
3542	Lalbert
3488	Speed
3520	Fiery Flat, Kinypanial, Korong Vale, South Kinypanial, Yorkshire Flat
3482	Massey, Morton Plains, South Wilkur, Watchem, Wilkur South

# Taxation Statistics 1998-99

Table 3.11: Highest and lowest mean income earning postcodes

QUEENSLAND

Postcode	Taxables	Taxable income	Mean taxable income	Total imputation credit	Net tax	Mean total tax	Effective rate of tax
	no.	\$000	\$	no.	\$000	\$000	%
<b>Top Ten</b>							
4709	648	39 615	61 134	228	57	13 479	34
4744	2 835	166 719	58 807	1 456	1 597	53 656	33
4745	1 248	69 758	55 896	692	590	22 292	33
4746	954	50 681	53 125	242	101	16 363	32
4743	434	22 909	52 785	147	42	7 247	32
4007	4 765	249 600	52 382	1 895	12 696	67 995	32
4717	2 196	112 578	51 265	940	769	35 118	32
4069	14 437	694 035	48 073	6 609	22 783	189 543	31
4067	3 499	162 345	46 397	1 516	6 356	44 130	31
4155	529	24 523	46 357	196	1 079	6 485	31
<b>Bottom Ten</b>							
4601	382	8 995	23 548	142	85	1 553	18
4376	91	2 137	23 482	23	5	409	19
4402	76	1 782	23 442	15	2	304	17
4377	196	4 480	22 857	63	48	801	19
4412	116	2 647	22 821	34	5	456	17
4388	130	2 954	22 725	28	27	523	19
4673	200	4 453	22 263	45	34	744	17
4468	117	2 580	22 053	24	8	418	17
4494	61	1 319	21 622	21	7	208	16
4732	74	1 508	20 375	15	5	231	16
<b>Total</b>	<b>32 988</b>	<b>1 625 617</b>	<b>49 279</b>	<b>14 331</b>	<b>46 295</b>	<b>461 955</b>	<b>15 407</b>

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**Top Ten**

4709	Tieri
4744	Moranbah, Peak Downs Mine
4745	Dysart, Norwich Park
4746	German Creek, Middlemount
4743	Glenden
4007	Ascot, Brisbane Airport, Doomben, Hamilton, Hamilton Central, Whinstanes
4717	Blackwater
4069	Brookfield, Chapel Hill, Fig Tree Pocket, Kenmore, Kenmore DC, Kenmore East, Kenmore Hills, Lone Pine, Pinjarra Hills, Pullenvale, Upper Brookfield
4067	St Lucia, St Lucia South
4155	Chandler

**Bottom Ten**

4601	Goomeri, Tansey
4376	Thulimbah
4402	Cooyar
4377	The Summit
4412	Brigalow
4388	Yelarbon
4673	Yandaran
4468	Morven
4494	Bungunya
4732	Muttaburra

Table 3.12: Highest and lowest mean income earning postcodes

SOUTH AUSTRALIA

Postcode	Taxables	Taxable income	Mean taxable income	Total imputation credit	Net tax	Mean total tax	Effective rate of tax
	no.	\$000	\$	no.	\$000	\$000	%
<b>Top Ten</b>							
5006	3 357	78 195	53 082	1 362	11 401	46 528	33
5725	1 860	95 587	51 391	528	148	27 446	29
5066	6 003	289 346	48 200	3 240	14 521	73 917	31
5064	4 799	227 318	47 368	2 481	11 721	57 588	30
5081	4 233	199 247	47 070	2 021	11 412	49 789	31
5061	5 117	237 081	46 332	2 248	7 941	64 396	31
5001	307	13 821	45 018	104	593	3 846	32
5731	379	17 062	45 018	118	22	4 476	26
5065	4 773	213 009	44 628	2 395	9 010	54 662	30
5722	169	7 390	43 729	41	44	1 895	26
<b>Bottom Ten</b>							
5581	155	3 629	23 412	59	62	608	18
5650	70	1 637	23 393	27	24	310	20
5580	122	2 845	23 318	66	36	559	21
5237	125	2 887	23 094	33	20	530	19
5481	220	5 030	22 863	81	65	890	19
5265	197	4 486	22 770	89	37	808	19
5220	170	3 839	22 584	47	8	705	19
5419	87	1 951	22 426	39	3	359	19
5381	147	3 106	21 132	37	6	540	18
5301	260	5 307	20 412	128	37	868	17
<b>Total</b>	<b>32 550</b>	<b>1 512 773</b>	<b>46 475</b>	<b>15 144</b>	<b>67 111</b>	<b>390 721</b>	<b>30</b>

**Top Ten**

5006 North Adelaide, North Adelaide Melbourne St  
 5725 Olympic Dam, Roxby Downs  
 5066 Beaumont, Burnside, Erindale, Hazelwood Park, Stonyfell, Waterfall Gully, Wattle Park  
 5064 Glen Osmond, Glenunga, Mount Osmond, Myrtle Bank, St Georges, Urrbrae  
 5081 Collinswood, Gilberton, Medindie, Medindie Gardens, Vale Park, Walkerville  
 5061 Hyde Park, Malvern, Unley, Unley Delivery Centre, Unley Park  
 5001 Adelaide  
 5731 Coopers Creek, Cordillo Downs, Durham Downs, Innamincka, Leigh Creek, Lyndhurst, Mertt Mertt,  
 Moolawatana, Witchelina  
 5065 Dulwich, Glenside, Linden Park, Toorak Gardens, Tusmore  
 5722 Andamooka

**Bottom Ten**

5581 Port Vincent, Sheoak Flat  
 5650 Warramboo  
 5580 Curramulka  
 5237 Palmer, Sanderston  
 5481 Bangor, Murray Town, Wirrabara  
 5265 Coonalpyn  
 5220 Parndana  
 5419 Hallett  
 5381 Brady Creek, Emu Downs, Robertstown, Worlds End Creek  
 5301 Geranium, Jabuk, Moorlands, Parrakie, Peake, Sherlock, Wilkawatt

# Taxation Statistics 1998-99

Table 3.13: Highest and lowest mean income earning postcodes

WESTERN AUSTRALIA

Postcode	Taxables	Taxable income	Mean taxable income	Total imputation credit	Net tax	Mean total tax	Effective rate of tax
	no.	\$000	\$	no.	\$000	\$000	%
<b>Top Ten</b>							
6011	4 718	278 569	59 044	2 280	17 787	76 088	34
6009	8 466	476 989	56 342	4 401	20 238	137 512	33
6909	63	3 480	55 237	23	246	929	34
6437	458	25 282	55 200	102	283	7 395	30
6015	3 641	193 764	53 217	1 983	8 135	53 284	32
6010	7 212	382 219	52 998	3 391	16 402	105 977	32
6012	3 522	185 562	52 687	1 407	13 452	46 627	32
6754	701	36 586	52 191	225	60	11 138	31
6751	1 386	70 366	50 769	441	177	21 236	30
6753	1 953	98 705	50 540	925	711	28 739	30
<b>Bottom Ten</b>							
6341	128	3 068	23 967	49	14	614	20
6348	133	3 188	23 967	28	44	581	20
6358	65	1 522	23 415	28	22	319	22
6311	189	4 410	23 331	63	47	810	19
6322	66	1 514	22 932	30	30	247	18
6393	51	1 165	22 841	27	28	205	20
6357	60	1 368	22 793	24	26	240	19
6309	98	2 216	22 611	39	18	381	18
6373	56	1 192	21 278	28	17	204	19
6327	63	1 250	19 843	12	4	185	15
<b>Total</b>	<b>33 029</b>	<b>1 772 413</b>	<b>53 662</b>	<b>15 506</b>	<b>77 740</b>	<b>492 713</b>	<b>32</b>

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**Top Ten**

6011	Cottesloe, Peppermint Grove
6009	Crawley, Dalkeith, Nedlands, Nedlands Broadway, Nedlands DC
6909	Nedlands
6437	Lawlers, Leinster
6015	City Beach
6010	Claremont, North Claremont, Karrakatta, Mt Claremont, Swanbourne
6012	Mosman Park
6754	Chichester, Paraburdoo, Wittenoon
6751	Innawanga, Juna Downs, Karijini, Mt Sheila, Mulga Downs, Nanutarra, Rocklea, Tom Price
6753	Mundiwindi, Newman, Roy Hill

**Bottom Ten**

6341	Nyabing
6348	Hopetoun
6358	Karlgarin
6311	Commodine, Contine, Cuballing, Dryandra, Lol Gray, Townsendale, Wardering, Yornaning
6322	Tenterden
6393	Duranillin
6357	Pingaring
6309	Popanyinning, East Popanyinning, West Popanyinning, Stratherne
6373	Bullaring
6327	Redmond



Table 3.14: Highest and lowest mean income earning postcodes

## TASMANIA

Postcode	Taxables	Taxable income	Mean taxable income	Total imputation credit	Net tax	Mean total tax	Effective rate of tax
	no.	\$000	\$	no.	\$000	\$000	%
<b>Top Ten</b>							
7470	496	22 608	45 580	99	54	6 520	13 253
7469	408	18 329	44 924	57	26	4 977	12 262
7005	5 964	262 701	44 048	2 636	10 805	66 900	13 029
7006	117	5 138	43 912	42	243	1 305	13 226
7001	274	10 899	39 776	67	240	3 028	11 927
7051	116	4 414	38 056	31	54	1 108	10 018
7467	915	34 221	37 400	161	92	8 900	9 827
7004	2 920	108 179	37 047	823	2 713	26 615	10 044
7053	1 634	59 616	36 484	560	668	14 771	9 448
7007	1 093	39 791	36 405	364	584	9 837	9 535
<b>Bottom Ten</b>							
7213	94	2 341	24 903	19	35	435	4 996
7263	217	5 399	24 881	55	45	982	4 732
7179	82	2 022	24 665	14	17	393	4 997
7184	261	6 409	24 557	32	12	1 286	4 973
7112	865	21 162	24 464	147	106	4 080	4 840
7265	141	3 448	24 452	39	14	649	4 702
7264	206	4 971	24 131	32	8	869	4 256
7120	584	14 046	24 052	107	72	2 619	4 608
7027	76	1 827	24 046	14	3	346	4 582
7177	142	3 187	22 445	20	21	542	3 960
<b>Total</b>	<b>16 605</b>	<b>630 708</b>	<b>37 983</b>	<b>5 319</b>	<b>15 810</b>	<b>156 161</b>	<b>10 357</b>

**Top Ten**

7470 Primrose, Rosebery, Snake Gully, Williamsford  
 7469 Granville Harbour, Renison Bell, Zeehan  
 7005 Beachside, Dynnyrne, Lower Sandy Bay, Sandy Bay, University of Tasmania  
 7006 Sandy Bay  
 7001 Hobart, Hobart Airport, Maatsuyker Island, Port Davey, Tasman Island  
 7051 Kingston  
 7467 Lake Margaret, Lynchford, Queenstown  
 7004 Battery Point, Cascades, South Hobart  
 7053 Bonnet Hill, Taronga, Tarooma  
 7007 Mount Nelson

**Bottom Ten**

7213 Avoca, Llewellyn, Rossarden, Royal George, Storys Creek  
 7263 Ringarooma  
 7179 Eaglehawk Neck  
 7184 Nubeena, Stormlea, White Beach  
 7112 Abels Bay, Charlotte Cove, Cygnet, Deep Bay, Eggs and Bacon Bay, Garden Island Creek, Gardners Bay, Nicholls Rivulet, Petchays Bay, Randalls Bay, Verona Sands  
 7265 Winnaleah  
 7264 Ansons Bay, Cape Portland, Derby, Eddystone Point, Gladstone, Herrick, Moorina, Musselroe Bay, Pioneer, Rushy Lagoon, South Mount Cameron, Telita, The Chimneys, Welborough  
 7120 Clifton Beach, Sandford  
 7027 Colebrook, Eldon, Yarrington  
 7177 Boomer Bay, Dunalley

# Taxation Statistics 1998-99

Table 3.15: Highest and lowest mean income earning postcodes NORTHERN TERRITORY

Postcode	Taxables	Taxable income	Mean taxable income	Total imputation credit	Net tax	Mean total tax	Effective rate of tax
	no.	\$000	\$	no.	\$000	\$000	%
<b>Top Ten</b>							
885	580	30 255	52 163	259	199	8 657	29
880	788	38 408	48 741	255	426	10 214	28
800	1 294	61 166	47 269	290	5 472	13 335	31
881	1 464	64 855	44 300	399	281	16 880	26
886	755	30 630	40 570	225	74	7 573	25
804	119	4 803	40 364	26	193	1 145	28
820	7 023	276 383	39 354	1 677	4 446	67 844	26
811	795	30 930	38 906	201	159	7 831	26
801	1 219	47 283	38 788	289	238	12 080	26
847	206	7 753	37 637	22	7	2 021	26
<b>Bottom Ten</b>							
860	1 070	36 656	34 258	184	80	7 565	21
850	2 449	83 356	34 037	525	376	19 008	23
851	1 421	48 200	33 920	283	285	10 794	23
861	215	7 291	33 914	34	28	1 562	22
831	1 020	33 704	33 043	172	35	7 568	23
822	1 132	35 517	31 375	128	50	7 166	20
854	186	5 835	31 372	11	4	1 157	20
862	144	4 490	31 182	23	8	831	19
852	570	17 099	29 997	65	34	3 289	19
872	2 026	60 099	29 664	223	103	11 446	19
<b>Total</b>	<b>24 476</b>	<b>924 714</b>	<b>37 780</b>	<b>5 291</b>	<b>12 499</b>	<b>217 966</b>	<b>25</b>

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## Top Ten

885	Alyangula (Groote Eylandt)
880	Gapuwiyak, Gove, Nhulunbuy, Yirrkala
800	Darwin, Darwin City, Darwin GPO
881	Nhulumbuy
886	Jabiru
804	Parap
820	Bagot, Bayview Haven, Cullen Bay, Darwin Mail Centre, East Point, Fannie Bay, HMAS Coonawarra, Larrakeyah, Ludmilla, Parap, Stuart Park, The Gardens, The Narrows, Winnellie
811	Casuarina
801	Darwin
847	Pine Creek

## Bottom Ten

860	Tennant Creek
850	Katherine
851	Katherine
861	Tennant Creek
831	Palmerston
822	Acacia Hills, Angurugu, Annie River, Bathurst Island, Bees Creek, Border Store, Cox Peninsula, Croker Island, Daly River, Darwin Mail Centre, Darwin River, Delissaville, Dundee Beach, Dundee Downs, Fly Creek, Galiwinku, Goulbourn Island, Gunn Point, Hayes Creek, Lake Bennett, Lambells Lagoon, Livingstone, Maningrida, McMinns Lagoon, Middle Point, Milingimbi, Millwood, Minjilang, Nguiu, Oenpelli, Point Stephens, Pularumpi, Pulumpa, Ramingining, Southport, Tortilla Flats, Umbakumba, Virginia, Wadeye, Wagait Beach, Weddell, Winnellie, Woolanang
854	Borroloola, King Ash Bay
862	Avon Downs, Cresswell Downs, Elliott, Helen Springs, Muckaty Station, Newcastle Waters, Phillip Creek Station, Renner Springs, Tennant Creek, Three Ways, Warrego, Wollogorang Station, Wycliffe Well
852	Barunga, Beswick, Daly Waters, Dunmarra, Edith River, Elsey Station, Kalkaringi, Katherine, Knuckeyes Lagoon, Lajamanu, Larrimah, Manbulloo, Maranboy, Mataranka, Ngukurr, Numbulwar, Timber Creek, Victoria River Downs, Wave Hill
872	Aherrenge, Ali Curung, Alice Springs, Amata, Amoonguna, Antewenegerde, Areyonga, Atitjere, Ayers Rock, Barrow Creek, Canteen Creek, Docker River, Eridunda, Ernabella, Finke, Fregon, Haasts Bluff, Hermannsburg, Imampa, Indulkana, Jay Creek, Kaltukatjara, Kintore, Kiwirrkurra, Kulgera, Mimili, Mount Liebig, Mulga Bore, Murputja Homelands, Nyapari, Papunya, Patjarr, Pitjantjatjara Homelands, Santa Teresa, Thangkenharenge, Ti Tree, Tjirrkarli, Tjukurla, Uluru, Umpangara, Urapuntja, Wallace Rockhole, Wanarn, Warakurna, Willowra, Wilora, Wingellina, Yuelamu, Yuendumu, Yulara



Individuals

Table 3.16: Highest and lowest mean income earning postcodes

# AUSTRALIAN CAPITAL TERRITORY

Postcode	Taxables	Taxable income	Mean taxable income	Total imputation credit	Net tax	Mean total tax	Effective rate of tax
	no.	\$000	\$	no.	\$000	\$000	%
<b>Top Ten</b>							
2603	4 187	230 253	54 992	1 955	7 918	66 881	32
2608	152	7 789	51 245	61	151	2 357	32
2600	4 108	201 599	49 075	1 821	5 582	56 177	31
2604	4 229	186 299	44 053	1 335	2 280	51 330	29
2601	1 974	85 082	43 101	723	1 665	22 949	29
2605	5 654	243 408	43 051	2 336	4 031	64 889	28
2609	414	17 553	42 398	102	1 142	4 043	30
2618	594	25 149	42 338	241	609	6 666	29
2607	7 350	307 513	41 839	2 959	4 794	80 977	28
2619	2 140	87 910	41 080	598	503	23 634	27
<b>Bottom Ten</b>							
2900	507	19 170	37 810	121	57	4 840	26
2903	5 094	192 383	37 767	1 468	876	49 947	26
2913	8 630	325 910	37 765	1 933	1 154	84 206	26
2902	8 379	315 257	37 625	2 383	1 803	81 541	26
2602	11 160	417 742	37 432	3 298	4 188	106 120	26
2617	12 515	465 012	37 156	3 837	3 812	119 381	26
2906	6 779	250 172	36 904	1 222	384	63 806	26
2905	13 885	510 966	36 800	3 146	1 142	130 702	26
2912	85	3 115	36 649	23	3	803	26
2615	18 927	684 064	36 142	4 994	3 169	172 292	26
<b>Total</b>	<b>116 763</b>	<b>4 576 347</b>	<b>39 193</b>	<b>34 556</b>	<b>45 264</b>	<b>1 193 545</b>	<b>27</b>

**Top Ten**

2603 Forrest, Griffith, Manuka, Red Hill  
 2608 Civic Square  
 2600 Barton, Canberra, Capital Hill, Deakin, Deakin West, Duntroon, Fairbairn RAAF, Harman, HMAS Harman, Parkes, Parliament House, Russell, Russell Hill, Yarralumla  
 2604 Causeway, Kingston, Narrabundah  
 2601 Acton, Black Mountain, Canberra GPO, University of Canberra  
 2605 Curtin, Garran, Hughes  
 2609 Fyshwick, Pialligo, Symonston  
 2618 Hall  
 2607 Farrer, Isaacs, Mawson, Pearce, Torrens  
 2619 Jerrabomberra

**Bottom Ten**

2900 Greenway, Tuggeranong  
 2903 Erindale, Oxley, Wanniasa  
 2913 Casey, Franklin, Ginninderra Village, Kinlyside, Ngunnawal, Nicholls, Palmerston, Taylor  
 2902 Kambah  
 2602 Ainslie, Dickson, Downer Hackett, Lyneham, O'Connor, Watson  
 2617 Belconnen, Bruce, Evatt, Giraland, Kaleen, Lawson, McKellar  
 2906 Banks, Condor, Gordon  
 2905 Bonython, Calwell, Chisholm, Gilmore, Isabella Plains, Richardson, Theodore  
 2912 Gungahlin  
 2615 Charnwood, Dunlop, Florey, Flynn, Fraser, Higgins, Holt, Kippax, Latham, Macgregor, Melba, Spence

# Taxation Statistics 1998–99

Table 3.17: Highest and lowest mean income earning postcode

AUSTRALIA

Postcode	Taxables	Taxable income	Mean taxable income	Total imputation credit		Net tax	Mean total tax	Effective rate of tax
	no.	\$000	\$	no.	\$000	\$000	\$	%
Top Ten								
2027	4 412	413 052	93 620	2 314	44 165	114 870	36 046	39
2781	67	5 905	88 138	20	438	1 825	33 786	38
3142	7 241	611 135	84 399	3 978	52 311	173 405	31 172	37
2088	14 414	1 141 551	79 197	6 728	56 834	358 690	28 828	36
2023	4 661	356 556	76 498	2 074	31 186	98 539	27 832	36
2110	4 302	319 628	74 298	1 960	16 798	97 441	26 555	36
2063	3 045	220 476	72 406	1 485	10 284	69 111	26 074	36
2030	7 267	513 843	70 709	3 379	34 135	148 980	25 198	36
2071	6 038	411 040	68 076	3 510	22 594	122 245	23 988	35
2025	4 134	281 203	68 022	1 796	19 037	80 501	24 078	35
Bottom Ten								
4494	61	1 319	21 622	21	7	208	3 519	16
2734	58	1 243	21 430	31	22	206	3 929	18
6373	56	1 192	21 278	28	17	204	3 951	19
2356	50	1 059	21 184	2	0	176	3 526	17
5381	147	3 106	21 132	37	6	540	3 715	18
3520	68	1 431	21 050	16	11	216	3 330	16
3482	81	1 669	20 601	36	16	266	3 481	17
5301	260	5 307	20 412	128	37	868	3 479	17
4732	74	1 508	20 375	15	5	231	3 187	16
6327	63	1 250	19 843	12	4	185	2 994	15
Total	8 019 250	279 053 429	34 798	2 208 514	3 932 175	67 561 521	8 915	26

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**Top Ten**

2027	Darling Point, Edgecliff, Edgecliff DC, HMAS Rushcutters, Point Piper
2781	North Western Sydney PO Box
3142	Hawksburn, Heyington, Toorak
2088	Balmoral, Beauty Point, Georges Heights, Mosman, Spit Junction, The Spit
2023	Bellevue Hill
2110	Hunters Hill, Hunters Hill West, Woolwich
2063	Northbridge
2030	Diamond Bay, Dover Heights, HMAS Watson, Rose Bay North, Vaucluse, Watsons Bay
2071	Killara
2025	Woollahra

**Bottom Ten**

4494	Bungunya
2734	Kyalite
6373	Bullaring
2356	Gwabegar
5381	Brady Creek, Emu Downs, Robertstown, Worlds End Creek
3520	Fiery Flat, Kinypanial, Korong Vale, South Kinypanial, Yorkshire Flat
3482	Massey, Morton Plains, South Wilkur, Watchem, Wilkur South
5301	Geranium, Jabuk, Moorlands, Parrakie, Peake, Sherlock, Wilkawatt
4732	Muttaborra
6327	Redmond



Individuals

## Detailed tables

The following detailed tables on individuals can be found on the CD-ROM attached to this publication.

- Table 1: Selected items by sex and state of residence
- Table 2: Age and sex by taxable status and grade of taxable income
- Table 3: Income from government pensions by age and sex
- Table 4: Sex and marital status by fine grade of taxable income by state of residence
- Table 5: Postcode grouping by selected items and broad industry
- Table 6: Selected items by industry
- Table 7: All items by broad industry
- Table 8: All items by grade of taxable income
- Table 9: Non-resident individuals: selected items by grade of taxable income
- Table 10: Selected items by business line
- Table 11: Taxable individuals: selected items by residential postcode
- Table 12: Fine industry by business income
- Table 13: Five percentile distribution by taxable income
- Table 14: Taxpayers with taxable income of \$500 000 or more
- Table 15: Selected items by state of residence
- Table 16: Trustee assessments: selected items by grade of taxable income
- Table 17: All items by grade of total income

