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Taxable income and tax paid in Commonwealth electoral divisions, 2000–01

This paper takes recently published postcode taxation statistics and aggregates them to an electorate basis. Summary information on such items as taxpayers, taxable income, tax paid and net tax ratio are shown for each electorate in Australia. Six tables ranking the electorates by various taxation categories are provided as well as two choropleth (colour coded) maps.

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Glossary

Imputation credit. Tax paid at the company rate is allocated to shareholders by way of imputation credit attached to the (franked) dividends they receive. An amount equal to the imputation credit is included in assessable income of the shareholders, who are then entitled to a (franking) rebate of tax equal to the amount included in their income.

Mean net tax. Average (mean) amount of tax paid per taxable individual and equal to total net tax divided by the number of taxables.

Mean taxable income. Taxable income divided by the number of taxables, i.e. the average (mean) amount of taxable income per taxable individual.

Net tax ratio (previously known as *effective rate of tax*). The percentage of total taxable income paid in tax and equal to total net tax divided by the total taxable income.

Non-taxables. Individual taxpayers who, after taking into consideration the amount of income, deductions, rebates, credits and levies, are not required to pay tax.

Taxables. Individual taxpayers who, after taking into consideration the amount of income, deductions, rebates, credits and levies, are required to pay tax.

Taxpayers. Taxable plus non-taxable individuals.

Tax deduction. An amount that is deducted from assessable income to arrive at the taxable income on which the gross amount of tax to be paid is calculated. Each dollar of tax deduction only reduces tax by the percentage of the taxpayer's marginal rate of tax.

Tax rates scale, 2000-01

Taxable income		Tax payable (a)
From	To	
\$0	\$6 000	Nil
\$6 001	\$20 000	Nil + 17c for each \$1 over \$6 000
\$20 001	\$50 000	\$2 380 + 30c for each \$1 over \$20 000
\$50 001	\$60 000	\$11 380 + 42c for each \$1 over \$50 000
\$60 001		\$15 580 + 47c for each \$1 over \$60 000

(a) A Medicare levy of 1.5 per cent of taxable income is also payable. Also the tax-free threshold is increased for certain taxpayers with dependent children.

Tax rebate. An amount that reduces tax (i.e. tax offset) that is subtracted directly from the income tax payable. Each dollar of tax rebate reduces tax by a dollar, but rebates and credits allowed cannot exceed the gross tax.

Total net tax. Tax payable by taxable individuals after rebates and credits have been deducted from the gross tax calculated on taxable income. Net tax includes the Medicare Levy as well as the amount equal to the imputation credits, because each taxpayer claiming this credit has effectively paid the tax—the dividends (income) they received are already net of tax (paid at the company rate).

Total taxable income. The income of all taxables, to which the tax rates scale is applied; it is equal to total income less deductions.

Introduction

This paper provides taxation information for each Commonwealth electoral division (CED). The information shown includes such categories as the number of taxpayers (taxables and non-taxables), taxable income and the amount of tax paid. Tables have also been produced that rank the CEDs against some of these categories. The paper also includes choropleth (colour coded) maps of electoral divisions for mean taxable income and net tax ratio.

The statistics in this brief relate to the 2000–01 income year and provide updated information to the 1996–97 data published by the authors in an earlier publication (see bibliography). However, the statistics are not necessarily directly comparable because of electoral boundary redistributions in New South Wales, South Australia, Western Australia, Tasmania and the Northern Territory, and because total net tax data released by the Australian Taxation Office (ATO) now includes imputation credits.

The information shown in the following tables has been derived from data published at the postcode level by the ATO in *Taxation Statistics, 2000-01*. The allocation of postcodes to CEDs, or the concordance, is based upon results from the 2001 Census of Population and Housing and shows electoral divisions as at the 2001 election. When a postcode falls entirely within a CED, the postcode is wholly included within the CED. When a postcode is dissected by CED boundaries the results for the postcode are proportioned between the CEDs based upon the percentages of the population of that postcode that reside in each CED. Postcodes specified in the ATO data that are not Census-derived postcodes have been allocated to a CED using a map overlay method.

The postcode information published by the ATO is for the postcode stated in the home address on each tax return. If a postcode is not stated or, if stated, is not a valid postcode, i.e. no such postcode exists, the information is classified as unallocated within the State or Territory where the tax return was processed.¹

The tax data shown in the tables were compiled by the ATO from individual tax return forms for the 2000–01 income year. Although the tax statistics were released on 15 December 2003, they only include information from forms which were processed by 31 October 2002. Therefore, the data for 2000–01 are not necessarily complete.

Main features

Taxation statistics by Commonwealth electoral division

Table 1, *Taxation statistics by Commonwealth electoral division*, shows various categories of tax information for the 2000–01 income year for each Commonwealth electoral division, listed alphabetically by State/Territory.² This information shows that the ACT has the highest average (mean) taxable income (\$43 171) followed by NSW (\$41 626) and Victoria (\$38 636). The Northern Territory, which had the second-highest average taxable income in 1996–97, has now dropped to fourth. The ACT (\$10 922) pays the highest average (mean) tax; however, the average tax paid in NSW (\$10 649) is only just below the ACT. This gives NSW the highest net tax ratio, which is probably due to the effect of NSW paying more tax (proportionately) in the top income tax bracket. The Northern Territory, with greater access to tax rebates such as zone rebates, and Tasmania, with the lowest average taxable income—over \$4 900 below the national average and \$9 600 below the ACT—are the lowest net tax ratio jurisdictions (21.8 per cent). Victoria is just above the average income, average tax and tax ratio of Australia as a whole, while Tasmania is also the bottom State in average income and average tax.

Commonwealth electoral divisions ranked by taxable individuals

Table 2, *Commonwealth electoral divisions ranked by taxable individuals*, shows, as expected, the smallest electorates (by number of electors enrolled) at the bottom of the table.³ Tasmania has four electorates in the bottom five and all five of its electorates are in the bottom seven, while the Northern Territory electorates are bottom and eighth bottom. The ACT electorates of Fraser and Canberra appear at the top of this table because they are the largest electorates in Australia.⁴

Although not shown in this paper, if a comparison is made of the ratio of taxable individuals to electors, a further picture emerges. The top ten electorates have, on average, 81 taxables for every 100 electors enrolled, with Sydney (NSW) having 98 and North Sydney (NSW) and Wentworth (NSW) each having 88. The bottom ten electorates have only 55 taxables per 100 electors, with the Northern Territory electorates being at either end of the range: Lingiari has only 46 and Solomon (i.e. inner metropolitan Darwin) 75.⁵ The Australian average is 66 taxables per 100 electors.

The top ten electorates are all inner metropolitan (in Sydney, Melbourne and Canberra). These electorates tend to have lower unemployment levels and more two-income families. Over half of the bottom ten electorates are classified as rural, and electorates such as Cowper (NSW) and Richmond (NSW)—both rural electorates on the north coast of NSW—also include large numbers of retired people.

Commonwealth electoral divisions ranked by total taxable income

Table 3, *Commonwealth electoral divisions ranked by total taxable income*, shows similar patterns to Table 2 and is influenced by two factors, firstly, the number of taxable individuals, and secondly, the size of the incomes of those taxables. The ATO states that:

The source and level of income varies according to the age and employment status of the taxpayer. For example, among retirees the main sources of income are government and other pensions and annuities, and eligible termination payments. As a result, the amount of...taxable income [is] low among older age groups.

Level of income also varies widely according to geographic location. People of similar incomes tend to live in the same general areas.⁶

An obvious example of the effect of income sizes—whether incomes are generally higher or lower relative to other electorates—is the re-ordering of electorates throughout this table in comparison with Table 2. At the top of the table, the generally much higher incomes of the north shore and eastern suburbs areas of Sydney and the eastern suburbs of Melbourne have caused these electorates to displace the ACT electorates, which have higher numbers of taxpayers.

At the bottom end of the table, the smaller electorates of the Northern Territory and Tasmania are joined by the NSW north coast and hinterland electorates of Lyne, Cowper, Page and Richmond and the Queensland rural electorate of Wide Bay.

Commonwealth electoral divisions ranked by mean taxable income

Table 4, *Commonwealth electoral divisions ranked by mean taxable income*, shows an income spread from just under \$29 900 in Cowper (NSW) to almost \$70 900 in Bradfield (NSW). Calare (NSW) and Lalor (Vic) are the electorates in the middle of the table with average incomes around \$35 550.

As mentioned above, unemployment levels have an important effect on the number of taxpayers and the level of income. In the December quarter 2000, Bradfield (NSW), North Sydney (NSW) and Wentworth (NSW) were estimated to have unemployment rates of 1.7 per cent, 2.5 per cent and 3.0 per cent respectively.⁷ At the other end of the rankings, Cowper (NSW), Fairfax (Qld) and Page (NSW) had unemployment rates of 12.2 per cent, 12.0 per cent and 10.7 per cent respectively. At this same time the national unemployment rate was 6.2 per cent.

Cowper and Page are situated on the north coast of NSW while Fairfax takes in the Sunshine Coast of Queensland. Apart from having high unemployment levels, these areas are all rural electorates that also have high proportions of retired people. The combination of these factors would help explain their low levels of average taxable income.

Commonwealth electoral divisions ranked by total net tax

Table 5, *Commonwealth electoral divisions ranked by total net tax*, shows the total net individual income tax paid on the total taxable income in each electorate.

This table is not comparable with the similar table in the earlier publication because the net tax category published by the ATO now includes imputation credits.⁸ This particularly affects the electorates at the top of the table which have high levels of imputation credits reflecting the levels of share ownership by the higher income groups.

North Sydney (NSW), at the top, paid nearly \$1.8 billion in tax in 2000–01, Lingiari (NT), at the other end, paid under \$210 million. The effect of marginal tax rates⁹ is evident here because North Sydney only has 3.0 times the taxables of Lingiari yet has 5.6 times the taxable income and pays 8.7 times net tax. The average taxable income in North Sydney attracts the top marginal tax rate of 48.5 per cent—in 1996–97, it attracted the second top marginal rate of 44.7 per cent—the average taxable income in Lingiari a marginal rate of 31.5 per cent (the electorate of Lingiari did not exist at the 1996 election).¹⁰ This result is further emphasised when looking at the net tax ratio (or average rate of tax) shown in Table 7.

Commonwealth electoral divisions ranked by mean net tax

Table 6, *Commonwealth electoral divisions ranked by mean net tax*, shows the average tax paid by the taxable individuals in each electorate. This varied from \$5 940 in Cowper (NSW) to \$23 550 in Bradfield (NSW), with the tax paid in the middle-ranking electorates of provincial Moncrieff (Qld) and rural Calare (NSW) of \$7 990.

Commonwealth electoral divisions ranked by net tax ratio

Table 7, *Commonwealth electoral divisions ranked by net tax ratio* (previously called *effective rate of tax*), shows the average (mean) rate of tax paid on the taxable income. At the top of the rankings 33 per cent, or a third, of income is paid in tax compared with the bottom where 20 per cent, or a fifth, of income is tax.

Endnotes

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1. It is possible for a valid postcode not to be a valid residential postcode, e.g. post office box postcodes. Also, for confidentiality reasons, postcodes with fewer than 100 taxpayers (non-taxables plus taxables) are also classified as unallocated.
 2. The totals shown for NSW and ACT differ from those published by the ATO. The ATO includes the information for the postcode 2619 (Jerrabomberra, NSW) in its totals for the ACT; the figures in this paper include 2619 in NSW.

3. After the Northern Territory, Tasmania has the smallest electorates in the country with an average enrolment of nearly 66 350 electors. The two Northern Territory electorates have an average of just over 55 500 compared with the average enrolment in Australia in 2001 of 84 725.
4. At the 2001 Federal election, the number of electors enrolled for these electorates was Canberra 108 959 and Fraser 112 225. The average enrolment for the other top ten electorates was 88 525.
5. A list of electorates and the number of electors enrolled at the 2001 election can be found in 'Commonwealth Election 2001' (see the bibliography).
6. Australian Taxation Office, *Taxation Statistics, 1996–97, A Summary of Taxation, Superannuation and Child Support Statistics*, p. 15.
7. Estimates of unemployment rates by electoral division are produced by the Statistics Group of the Parliamentary Library from data published in *Small Area Labour Markets* by the Department of Employment, Workplace Relations and Small Business. For more information on the methodology involved in producing the unemployment rates for electorates see A. Koprás and T. Kryger, 'Estimated Unemployment Rates by Electorate, December Quarter 1997', *Research Note*, no. 46, Information and Research Services, Department of the Parliamentary Library, Canberra, 1997–98. The unemployment rate data can be found on the Parliamentary Library intraNet—available only to Members and Senators— at http://libiis1/Library_Services/electoratlas/Electorate/SmallArea.htm#division
8. The imputation credit is included because dividends received by taxpayers from companies are assessable income, and although tax has already been paid by the companies, this amount of tax would have been payable by the taxpayers. Dividends that are taxed at the company level and then distributed to taxpayers are also accompanied by an imputation credit equal to the amount of tax paid. Since dividends are assessable income but the dividends received are net dividends, i.e. net of tax, the amount of dividend that is assessed as income (or added to any existing taxable income) is the net dividend plus the imputation credit. Tax is calculated on the total taxable income and then reduced by the amount of imputation credit.
9. The marginal rate of tax is the rate of tax that is paid on the last dollar earned. For the 2000–01 income tax rates scale, see the Glossary.
10. These marginal rates include the Medicare Levy of 1.5 per cent of taxable income (1.7 per cent in 1996–97).

Table 1—Taxation statistics by Commonwealth electoral division

Electoral Division	Non-taxables Number	Taxables Number	Taxable income \$ million	Mean	Net tax \$ million	Mean	Net tax ratio %
				taxable income \$		net tax \$	
New South Wales							
Banks	11 217	53 377	2 127	39 853	515	9 654	24.2
Barton	12 265	58 907	2 347	39 844	575	9 759	24.5
Bennelong	13 202	62 345	2 803	44 952	737	11 817	26.3
Berowra	12 962	64 271	3 201	49 811	902	14 042	28.2
Blaxland	10 577	49 617	1 683	33 915	366	7 378	21.8
Bradfield	14 616	69 811	4 949	70 893	1 644	23 548	33.2
Calare	12 864	51 510	1 831	35 552	412	7 992	22.5
Charlton	12 385	47 077	1 708	36 290	389	8 267	22.8
Chifley	9 150	57 204	1 942	33 945	416	7 273	21.4
Cook	11 511	58 700	2 649	45 136	696	11 853	26.3
Cowper	15 723	40 118	1 199	29 895	238	5 942	19.9
Cunningham	11 693	49 567	1 974	39 834	480	9 692	24.3
Dobell	12 380	49 134	1 758	35 772	398	8 093	22.6
Eden-Monaro	14 123	52 101	1 823	34 981	405	7 764	22.2
Farrer	14 552	52 860	1 790	33 871	385	7 290	21.5
Fowler	8 461	49 099	1 627	33 129	348	7 086	21.4
Gilmore	13 961	44 254	1 536	34 716	338	7 637	22.0
Grayndler	10 202	64 989	2 665	41 011	669	10 289	25.1
Greenway	9 846	61 618	2 303	37 375	531	8 623	23.1
Gwydir	15 087	48 036	1 653	34 414	364	7 577	22.0
Hughes	10 330	63 577	2 681	42 171	675	10 613	25.2
Hume	12 995	53 834	2 018	37 478	472	8 762	23.4
Hunter	12 257	47 344	1 861	39 316	453	9 578	24.4
Kingsford Smith	12 524	68 608	2 917	42 517	755	11 009	25.9
Lindsay	9 474	59 215	2 223	37 538	515	8 702	23.2
Lowe	12 306	61 749	2 872	46 514	783	12 686	27.3
Lyne	16 342	42 279	1 326	31 365	272	6 428	20.5
Macarthur	9 002	58 691	2 178	37 102	502	8 555	23.1
Mackellar	12 211	65 724	3 312	50 387	947	14 403	28.6
Macquarie	11 674	58 682	2 234	38 063	527	8 972	23.6
Mitchell	12 065	66 292	3 212	48 451	887	13 387	27.6
New England	14 855	48 475	1 602	33 040	340	7 023	21.3
Newcastle	12 276	50 319	1 938	38 519	463	9 203	23.9
North Sydney	11 133	77 691	5 422	69 788	1 791	23 051	33.0
Page	14 808	41 770	1 270	30 402	255	6 102	20.1
Parkes	13 183	47 602	1 626	34 162	350	7 358	21.5
Parramatta	12 367	64 066	2 491	38 886	593	9 264	23.8
Paterson	14 304	44 185	1 539	34 827	341	7 712	22.1
Prospect	9 707	57 517	2 015	35 040	448	7 784	22.2
Reid	10 592	49 337	1 646	33 361	353	7 164	21.5
Richmond	15 290	41 655	1 282	30 772	264	6 326	20.6
Riverina	13 485	56 601	1 943	34 325	423	7 479	21.8
Robertson	13 033	51 273	1 947	37 970	460	8 967	23.6
Shortland	12 631	45 709	1 652	36 131	375	8 197	22.7
Sydney	13 495	84 183	4 327	51 397	1 281	15 216	29.6
Throsby	11 151	48 449	1 767	36 469	402	8 301	22.8
Warringah	12 320	70 262	4 416	62 857	1 410	20 072	31.9
Watson	12 406	54 360	1 896	34 880	424	7 791	22.3
Wentworth	11 650	76 321	5 218	68 367	1 744	22 848	33.4
Werriwa	9 182	58 909	2 079	35 296	464	7 869	22.3
Unallocated NSW	3 726	12 681	573	45 150	166	13 118	29.1
Total NSW	619 551	2 811 955	117 051	41 626	29 943	10 649	25.6

Table 1—Taxation statistics by Commonwealth electoral division continued

Electoral Division	Non-taxables Number	Taxables Number	Taxable income \$ million	Mean	Net tax \$ million	Mean	Net
				taxable income \$		net tax \$	tax ratio %
Victoria							
Aston	12 681	65 204	2 464	37 793	580	8 892	23.5
Ballarat	13 109	49 103	1 611	32 806	343	6 991	21.3
Batman	10 570	52 887	1 848	34 939	414	7 826	22.4
Bendigo	13 766	47 756	1 506	31 526	309	6 468	20.5
Bruce	12 686	56 094	2 067	36 847	481	8 572	23.3
Burke	11 921	59 373	2 145	36 125	491	8 263	22.9
Calwell	11 971	67 377	2 347	34 839	522	7 743	22.2
Casey	12 282	59 407	2 113	35 568	478	8 041	22.6
Chisholm	14 155	57 160	2 320	40 580	571	9 983	24.6
Corangamite	14 946	52 413	1 838	35 062	407	7 773	22.2
Corio	11 774	50 140	1 765	35 206	397	7 923	22.5
Deakin	12 866	56 377	2 167	38 443	512	9 074	23.6
Dunkley	12 677	54 746	2 017	36 851	466	8 513	23.1
Flinders	15 002	52 722	1 828	34 678	407	7 712	22.2
Gellibrand	10 214	50 848	1 847	36 334	425	8 363	23.0
Gippsland	15 138	45 277	1 446	31 931	296	6 534	20.5
Goldstein	13 629	65 356	3 551	54 336	1 054	16 125	29.7
Higgins	11 661	67 492	4 273	63 313	1 372	20 331	32.1
Holt	11 152	61 419	2 046	33 315	440	7 160	21.5
Hotham	11 777	54 099	1 924	35 568	433	8 010	22.5
Indi	14 203	50 826	1 646	32 379	340	6 696	20.7
Isaacs	11 337	58 002	2 106	36 303	481	8 291	22.8
Jagajaga	12 269	59 510	2 473	41 562	621	10 443	25.1
Kooyong	13 175	65 398	3 885	59 410	1 203	18 392	31.0
Lalor	10 531	61 121	2 172	35 540	483	7 901	22.2
La Trobe	11 890	63 342	2 330	36 780	540	8 518	23.2
McEwen	13 034	59 334	2 077	35 007	467	7 872	22.5
McMillan	13 470	49 204	1 690	34 343	371	7 537	21.9
Mallee	14 073	46 063	1 447	31 420	291	6 322	20.1
Maribyrnong	10 508	51 822	1 815	35 023	406	7 839	22.4
Melbourne	11 684	71 029	3 147	44 301	847	11 929	26.9
Melbourne Ports	10 702	68 758	3 559	51 762	1 039	15 112	29.2
Menzies	13 348	58 766	2 557	43 507	666	11 329	26.0
Murray	14 124	53 023	1 690	31 876	346	6 517	20.4
Scullin	10 790	58 202	1 957	33 630	424	7 289	21.7
Wannon	13 689	48 468	1 584	32 675	328	6 760	20.7
Wills	11 847	53 983	1 994	36 937	463	8 582	23.2
Unallocated VIC	3 484	13 341	480	36 001	112	8 406	23.3
Total Victoria	468 135	2 115 442	81 733	38 636	19 825	9 371	24.3

Table 1—Taxation statistics by Commonwealth electoral division continued

Electoral Division	Non-taxables Number	Taxables Number	Taxable income \$ million	Mean	Net tax \$ million	Mean	Net tax ratio %
				taxable income \$		net tax \$	
Queensland							
Blair	12 502	44 577	1 421	31 869	296	6 632	20.8
Bowman	12 656	59 026	2 105	35 654	479	8 122	22.8
Brisbane	12 657	67 853	2 872	42 325	748	11 029	26.1
Capricornia	12 601	49 724	1 872	37 648	440	8 853	23.5
Dawson	16 031	57 725	1 953	33 832	424	7 338	21.7
Dickson	12 357	63 200	2 285	36 158	524	8 292	22.9
Fadden	13 439	57 619	2 002	34 740	453	7 854	22.6
Fairfax	16 838	47 576	1 441	30 288	293	6 161	20.3
Fisher	17 468	51 194	1 625	31 743	343	6 699	21.1
Forde	13 466	56 944	1 779	31 242	368	6 464	20.7
Griffith	12 914	64 947	2 521	38 817	610	9 396	24.2
Groom	14 693	52 388	1 726	32 948	372	7 104	21.6
Herbert	12 956	63 178	2 236	35 397	490	7 762	21.9
Hinkler	14 127	45 796	1 514	33 060	325	7 106	21.5
Kennedy	17 063	52 271	1 777	33 995	371	7 094	20.9
Leichhardt	15 053	62 648	2 087	33 320	441	7 031	21.1
Lilley	12 353	59 478	2 353	39 562	580	9 757	24.7
Longman	14 413	47 236	1 459	30 886	295	6 250	20.2
Maranoa	16 810	52 577	1 737	33 028	375	7 127	21.6
McPherson	17 915	62 371	2 063	33 077	455	7 289	22.0
Moncrieff	16 445	64 749	2 227	34 392	518	7 993	23.2
Moreton	13 900	59 796	2 191	36 641	512	8 567	23.4
Oxley	10 920	54 542	1 745	31 994	362	6 629	20.7
Petrie	13 471	55 563	1 931	34 749	429	7 717	22.2
Rankin	12 788	60 800	1 964	32 305	419	6 892	21.3
Ryan	13 928	63 737	2 946	46 215	801	12 574	27.2
Wide Bay	15 450	40 481	1 248	30 829	255	6 301	20.4
Unallocated QLD	2 264	5 398	208	38 530	53	9 755	25.3
Total Queensland	387 478	1 523 394	53 287	34 979	12 031	7 897	22.6
South Australia							
Adelaide	10 882	55 339	2 374	42 904	623	11 254	26.2
Barker	15 693	52 428	1 665	31 761	342	6 515	20.5
Bonython	10 734	49 716	1 518	30 525	303	6 085	19.9
Boothby	13 531	56 552	2 147	37 961	507	8 957	23.6
Grey	15 008	46 265	1 571	33 958	339	7 331	21.6
Hindmarsh	12 025	50 842	1 819	35 773	412	8 098	22.6
Kingston	11 703	54 296	1 707	31 436	349	6 433	20.5
Makin	11 696	58 715	1 943	33 092	411	7 005	21.2
Mayo	13 391	58 153	2 108	36 253	487	8 379	23.1
Port Adelaide	10 667	47 347	1 584	33 459	341	7 202	21.5
Sturt	12 486	55 458	2 327	41 964	596	10 756	25.6
Wakefield	14 394	51 306	1 672	32 593	354	6 902	21.2
Unallocated SA	721	2 608	94	36 147	22	8 546	23.6
Total SA	152 931	639 025	22 530	35 256	5 086	7 959	22.6

Table 1—Taxation statistics by Commonwealth electoral division continued

Electoral Division	Non-taxables Number	Taxables Number	Taxable income \$ million	Mean	Net tax \$ million	Mean	Net tax ratio %
				taxable income \$		net tax \$	
Western Australia							
Brand	12 397	46 969	1 640	34 909	361	7 682	22.0
Canning	12 210	49 251	1 685	34 218	371	7 524	22.0
Cowan	11 872	56 750	1 897	33 425	412	7 262	21.7
Curtin	12 954	61 118	3 332	54 518	1 004	16 434	30.1
Forrest	14 517	53 050	1 795	33 842	393	7 411	21.9
Fremantle	11 769	54 291	1 994	36 723	465	8 570	23.3
Hasluck	12 020	54 784	1 855	33 858	406	7 415	21.9
Kalgoorlie	12 852	58 039	2 423	41 741	586	10 096	24.2
Moore	11 698	57 051	2 118	37 123	499	8 751	23.6
O'Connor	17 177	49 753	1 597	32 099	335	6 738	21.0
Pearce	12 997	50 447	1 740	34 494	384	7 620	22.1
Perth	12 171	56 063	2 047	36 508	481	8 582	23.5
Stirling	12 741	56 038	1 986	35 441	453	8 078	22.8
Swan	12 054	52 890	1 929	36 471	450	8 508	23.3
Tangney	14 454	58 582	2 373	40 515	594	10 140	25.0
Unallocated WA	3 670	12 149	460	37 839	110	9 070	24.0
Total WA	197 553	827 225	30 870	37 318	7 306	8 831	23.7
Tasmania							
Bass	9 676	37 582	1 240	32 997	267	7 092	21.5
Braddon	10 811	36 593	1 171	32 006	244	6 666	20.8
Denison	9 341	40 204	1 481	36 830	348	8 644	23.5
Franklin	9 982	39 296	1 342	34 158	296	7 520	22.0
Lyons	9 933	32 775	1 026	31 295	211	6 426	20.5
Unallocated TAS	518	1 648	61	36 949	15	8 964	24.3
Total Tasmania	50 261	188 098	6 321	33 604	1 379	7 331	21.8
Northern Territory							
Lingiari	8 052	26 291	975	37 089	206	7 850	21.2
Solomon	6 390	40 405	1 540	38 113	340	8 412	22.1
Unallocated NT	2 200	9 650	379	39 305	86	8 894	22.6
Total NT	16 642	76 346	2 894	37 911	632	8 279	21.8
ACT							
Canberra	12 449	79 762	3 463	43 412	877	11 000	25.3
Fraser	13 668	83 582	3 585	42 887	904	10 821	25.2
Unallocated ACT	196	913	44	48 020	12	13 430	28.0
Total ACT	26 313	164 257	7 091	43 171	1 794	10 922	25.3
Not stated & overseas	3 365	5 508	76	13 836	21	3 777	27.3
Total Australia	1 922 229	8 351 250	321 852	38 539	78 016	9 342	24.2

Table 2—Commonwealth electoral divisions ranked by taxable individuals

Rank	Electoral Division	Party	Number	Rank	Electoral Division	Party	Number
1	Sydney (NSW)	ALP	84 183	76	Dunkley (Vic)	LIB	54 746
2	Fraser (ACT)	ALP	83 582	77	Oxley (Qld)	ALP	54 542
3	Canberra (ACT)	ALP	79 762	78	Watson (NSW)	ALP	54 360
4	North Sydney (NSW)	LIB	77 691	79	Kingston (SA)	ALP	54 296
5	Wentworth (NSW)	LIB	76 321	80	Fremantle (WA)	ALP	54 291
6	Melbourne (Vic)	ALP	71 029	81	Hotham (Vic)	ALP	54 099
7	Warringah (NSW)	LIB	70 262	82	Wills (Vic)	ALP	53 983
8	Bradfield (NSW)	LIB	69 811	83	Hume (NSW)	LIB	53 834
9	Melbourne Ports (Vic)	ALP	68 758	84	Banks (NSW)	ALP	53 377
10	Kingsford Smith (NSW)	ALP	68 608	85	Forrest (WA)	LIB	53 050
11	Brisbane (Qld)	ALP	67 853	86	Murray (Vic)	LIB	53 023
12	Higgins (Vic)	LIB	67 492	87	Swan (WA)	ALP	52 890
13	Calwell (Vic)	ALP	67 377	88	Batman (Vic)	ALP	52 887
14	Mitchell (NSW)	LIB	66 292	89	Farrer (NSW)	LIB	52 860
15	Mackellar (NSW)	LIB	65 724	90	Flinders (Vic)	LIB	52 722
16	Kooyong (Vic)	LIB	65 398	91	Maranoa (Qld)	NP	52 577
17	Goldstein (Vic)	LIB	65 356	92	Barker (SA)	LIB	52 428
18	Aston (Vic)	LIB	65 204	93	Corangamite (Vic)	LIB	52 413
19	Grayndler (NSW)	ALP	64 989	94	Groom (Qld)	LIB	52 388
20	Griffith (Qld)	ALP	64 947	95	Kennedy (Qld)	IND	52 271
21	Moncrieff (Qld)	LIB	64 749	96	Eden-Monaro (NSW)	LIB	52 101
22	Berowra (NSW)	LIB	64 271	97	Maribyrnong (Vic)	ALP	51 822
23	Parramatta (NSW)	LIB	64 066	98	Calare (NSW)	IND	51 510
24	Ryan (Qld)	LIB	63 737	99	Wakefield (SA)	LIB	51 306
25	Hughes (NSW)	LIB	63 577	100	Robertson (NSW)	LIB	51 273
26	La Trobe (Vic)	LIB	63 342	101	Fisher (Qld)	LIB	51 194
27	Dickson (Qld)	LIB	63 200	102	Gellibrand (Vic)	ALP	50 848
28	Herbert (Qld)	LIB	63 178	103	Hindmarsh (SA)	LIB	50 842
29	Leichhardt (Qld)	LIB	62 648	104	Indi (Vic)	LIB	50 826
30	McPherson (Qld)	LIB	62 371	105	Pearce (WA)	LIB	50 447
31	Bennelong (NSW)	LIB	62 345	106	Newcastle (NSW)	ALP	50 319
32	Lowe (NSW)	ALP	61 749	107	Corio (Vic)	ALP	50 140
33	Greenway (NSW)	ALP	61 618	108	O'Connor (WA)	LIB	49 753
34	Holt (Vic)	ALP	61 419	109	Capricornia (Qld)	ALP	49 724
35	Lalor (Vic)	ALP	61 121	110	Bonython (SA)	ALP	49 716
36	Curtin (WA)	LIB	61 118	111	Blaxland (NSW)	ALP	49 617
37	Rankin (Qld)	ALP	60 800	112	Cunningham (NSW)	GRN	49 567
38	Moreton (Qld)	LIB	59 796	113	Reid (NSW)	ALP	49 337
39	Jagajaga (Vic)	ALP	59 510	114	Canning (WA)	LIB	49 251
40	Lilley (Qld)	ALP	59 478	115	McMillan (Vic)	ALP	49 204
41	Casey (Vic)	LIB	59 407	116	Dobell (NSW)	LIB	49 134
42	Burke (Vic)	ALP	59 373	117	Ballarat (Vic)	ALP	49 103
43	McEwen (Vic)	LIB	59 334	118	Fowler (NSW)	ALP	49 099
44	Lindsay (NSW)	LIB	59 215	119	New England (NSW)	IND	48 475
45	Bowman (Qld)	ALP	59 026	120	Wannon (Vic)	LIB	48 468
46	Werriwa (NSW)	ALP	58 909	121	Throsby (NSW)	ALP	48 449
47	Barton (NSW)	ALP	58 907	122	Gwydir (NSW)	NP	48 036
48	Menzies (Vic)	LIB	58 766	123	Bendigo (Vic)	ALP	47 756
49	Makin (SA)	LIB	58 715	124	Parkes (NSW)	NP	47 602
50	Cook (NSW)	LIB	58 700	125	Fairfax (Qld)	LIB	47 576
51	Macarthur (NSW)	LIB	58 691	126	Port Adelaide (SA)	ALP	47 347
52	Macquarie (NSW)	LIB	58 682	127	Hunter (NSW)	ALP	47 344
53	Tangney (WA)	LIB	58 582	128	Longman (Qld)	LIB	47 236
54	Scullin (Vic)	ALP	58 202	129	Charlton (NSW)	ALP	47 077
55	Mayo (SA)	LIB	58 153	130	Brand (WA)	ALP	46 969
56	Kalgoorlie (WA)	LIB	58 039	131	Grey (SA)	LIB	46 265
57	Isaacs (Vic)	ALP	58 002	132	Mallee (Vic)	NP	46 063
58	Dawson (Qld)	NP	57 725	133	Hinkler (Qld)	NP	45 796
59	Fadden (Qld)	LIB	57 619	134	Shortland (NSW)	ALP	45 709
60	Prospect (NSW)	ALP	57 517	135	Gippsland (Vic)	NP	45 277
61	Chifley (NSW)	ALP	57 204	136	Blair (Qld)	LIB	44 577
62	Chisholm (Vic)	ALP	57 160	137	Gilmore (NSW)	LIB	44 254
63	Moore (WA)	LIB	57 051	138	Paterson (NSW)	LIB	44 185
64	Forde (Qld)	LIB	56 944	139	Lyne (NSW)	NP	42 279
65	Cowan (WA)	ALP	56 750	140	Page (NSW)	NP	41 770
66	Riverina (NSW)	NP	56 601	141	Richmond (NSW)	NP	41 655
67	Boothby (SA)	LIB	56 552	142	Wide Bay (Qld)	NP	40 481
68	Deakin (Vic)	LIB	56 377	143	Solomon (NT)	CLP	40 405
69	Bruce (Vic)	ALP	56 094	144	Denison (Tas)	ALP	40 204
70	Perth (WA)	ALP	56 063	145	Cowper (NSW)	NP	40 118
71	Stirling (WA)	ALP	56 038	146	Franklin (Tas)	ALP	39 296
72	Petrie (Qld)	LIB	55 563	147	Bass (Tas)	ALP	37 582
73	Sturt (SA)	LIB	55 458	148	Braddon (Tas)	ALP	36 593
74	Adelaide (SA)	LIB	55 339	149	Lyons (Tas)	ALP	32 775
75	Hasluck (WA)	ALP	54 784	150	Lingiari (NT)	ALP	26 291

Table 3—Commonwealth electoral divisions ranked by total taxable income

Rank	Electoral Division	Party	\$ million	Rank	Electoral Division	Party	\$ million
1	North Sydney (NSW)	LIB	5 422	76	Makin (SA)	LIB	1 943
2	Wentworth (NSW)	LIB	5 218	77	Riverina (NSW)	NP	1 943
3	Bradfield (NSW)	LIB	4 949	78	Chifley (NSW)	ALP	1 942
4	Warringah (NSW)	LIB	4 416	79	Newcastle (NSW)	ALP	1 938
5	Sydney (NSW)	ALP	4 327	80	Petrie (Qld)	LIB	1 931
6	Higgins (Vic)	LIB	4 273	81	Swan (WA)	ALP	1 929
7	Kooyong (Vic)	LIB	3 885	82	Hotham (Vic)	ALP	1 924
8	Fraser (ACT)	ALP	3 585	83	Cowan (WA)	ALP	1 897
9	Melbourne Ports (Vic)	ALP	3 559	84	Watson (NSW)	ALP	1 896
10	Goldstein (Vic)	LIB	3 551	85	Capricornia (Qld)	ALP	1 872
11	Canberra (ACT)	ALP	3 463	86	Hunter (NSW)	ALP	1 861
12	Curtin (WA)	LIB	3 332	87	Hasluck (WA)	ALP	1 855
13	Mackellar (NSW)	LIB	3 312	88	Batman (Vic)	ALP	1 848
14	Mitchell (NSW)	LIB	3 212	89	Gellibrand (Vic)	ALP	1 847
15	Berowra (NSW)	LIB	3 201	90	Corangamite (Vic)	LIB	1 838
16	Melbourne (Vic)	ALP	3 147	91	Calare (NSW)	IND	1 831
17	Ryan (Qld)	LIB	2 946	92	Flinders (Vic)	LIB	1 828
18	Kingsford Smith (NSW)	ALP	2 917	93	Eden-Monaro (NSW)	LIB	1 823
19	Brisbane (Qld)	ALP	2 872	94	Hindmarsh (SA)	LIB	1 819
20	Lowe (NSW)	ALP	2 872	95	Maribymong (Vic)	ALP	1 815
21	Bennelong (NSW)	LIB	2 803	96	Forrest (WA)	LIB	1 795
22	Hughes (NSW)	LIB	2 681	97	Farrer (NSW)	LIB	1 790
23	Grayndler (NSW)	ALP	2 665	98	Forde (Qld)	LIB	1 779
24	Cook (NSW)	LIB	2 649	99	Kennedy (Qld)	IND	1 777
25	Menzies (Vic)	LIB	2 557	100	Throsby (NSW)	ALP	1 767
26	Griffith (Qld)	ALP	2 521	101	Corio (Vic)	ALP	1 765
27	Parramatta (NSW)	LIB	2 491	102	Dobell (NSW)	LIB	1 758
28	Jagajaga (Vic)	ALP	2 473	103	Oxley (Qld)	ALP	1 745
29	Aston (Vic)	LIB	2 464	104	Pearce (WA)	LIB	1 740
30	Kalgoorlie (WA)	LIB	2 423	105	Maranoa (Qld)	NP	1 737
31	Adelaide (SA)	LIB	2 374	106	Groom (Qld)	LIB	1 726
32	Tangney (WA)	LIB	2 373	107	Charlton (NSW)	ALP	1 708
33	Lilley (Qld)	ALP	2 353	108	Kingston (SA)	ALP	1 707
34	Barton (NSW)	ALP	2 347	109	McMillan (Vic)	ALP	1 690
35	Calwell (Vic)	ALP	2 347	110	Murray (Vic)	LIB	1 690
36	La Trobe (Vic)	LIB	2 330	111	Canning (WA)	LIB	1 685
37	Sturt (SA)	LIB	2 327	112	Blaxland (NSW)	ALP	1 683
38	Chisholm (Vic)	ALP	2 320	113	Wakefield (SA)	LIB	1 672
39	Greenway (NSW)	ALP	2 303	114	Barker (SA)	LIB	1 665
40	Dickson (Qld)	LIB	2 285	115	Gwydir (NSW)	NP	1 653
41	Herbert (Qld)	LIB	2 236	116	Shortland (NSW)	ALP	1 652
42	Macquarie (NSW)	LIB	2 234	117	Indi (Vic)	LIB	1 646
43	Moncrieff (Qld)	LIB	2 227	118	Reid (NSW)	ALP	1 646
44	Lindsay (NSW)	LIB	2 223	119	Brand (WA)	ALP	1 640
45	Moreton (Qld)	LIB	2 191	120	Fowler (NSW)	ALP	1 627
46	Macarthur (NSW)	LIB	2 178	121	Parkes (NSW)	NP	1 626
47	Lalor (Vic)	ALP	2 172	122	Fisher (Qld)	LIB	1 625
48	Deakin (Vic)	LIB	2 167	123	Ballarat (Vic)	ALP	1 611
49	Boothby (SA)	LIB	2 147	124	New England (NSW)	IND	1 602
50	Burke (Vic)	ALP	2 145	125	O'Connor (WA)	LIB	1 597
51	Banks (NSW)	ALP	2 127	126	Port Adelaide (SA)	ALP	1 584
52	Moore (WA)	LIB	2 118	127	Wannon (Vic)	LIB	1 584
53	Casey (Vic)	LIB	2 113	128	Grey (SA)	LIB	1 571
54	Mayo (SA)	LIB	2 108	129	Solomon (NT)	CLP	1 540
55	Isaacs (Vic)	ALP	2 106	130	Paterson (NSW)	LIB	1 539
56	Bowman (Qld)	ALP	2 105	131	Gilmore (NSW)	LIB	1 536
57	Leichhardt (Qld)	LIB	2 087	132	Bonython (SA)	ALP	1 518
58	Werriwa (NSW)	ALP	2 079	133	Hinkler (Qld)	NP	1 514
59	McEwen (Vic)	LIB	2 077	134	Bendigo (Vic)	ALP	1 506
60	Bruce (Vic)	ALP	2 067	135	Denison (Tas)	ALP	1 481
61	McPherson (Qld)	LIB	2 063	136	Longman (Qld)	LIB	1 459
62	Perth (WA)	ALP	2 047	137	Mallee (Vic)	NP	1 447
63	Holt (Vic)	ALP	2 046	138	Gippsland (Vic)	NP	1 446
64	Hume (NSW)	LIB	2 018	139	Fairfax (Qld)	LIB	1 441
65	Dunkley (Vic)	LIB	2 017	140	Blair (Qld)	LIB	1 421
66	Prospect (NSW)	ALP	2 015	141	Franklin (Tas)	ALP	1 342
67	Fadden (Qld)	LIB	2 002	142	Lyne (NSW)	NP	1 326
68	Fremantle (WA)	ALP	1 994	143	Richmond (NSW)	NP	1 282
69	Wills (Vic)	ALP	1 994	144	Page (NSW)	NP	1 270
70	Stirling (WA)	ALP	1 986	145	Wide Bay (Qld)	NP	1 248
71	Cunningham (NSW)	GRN	1 974	146	Bass (Tas)	ALP	1 240
72	Rankin (Qld)	ALP	1 964	147	Cowper (NSW)	NP	1 199
73	Scullin (Vic)	ALP	1 957	148	Braddon (Tas)	ALP	1 171
74	Dawson (Qld)	NP	1 953	149	Lyons (Tas)	ALP	1 026
75	Robertson (NSW)	LIB	1 947	150	Lingiari (NT)	ALP	975

