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Philanthropy by Commonwealth electoral division, 2006–07

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Introduction

Using the latest available data published by the Australian Taxation Office for the 2006–07 income year, this background note looks at levels of philanthropy, or more specifically, tax deductible giving in Australia. The note focuses in particular on how levels of giving, both in absolute terms and as a proportion of taxable income, vary between states and between Commonwealth electoral divisions. The information is shown both in tables and on a map.

Results

States and territories

- In 2006–07, 3.90 million Australians claimed gift deductions, representing 42 per cent of all taxpayers.¹ The ACT had the highest proportion of taxpayers claiming deductions at 51 per cent, while Western Australia had the lowest proportion at 35 per cent (see Table 1).

Table 1. Tax deductible giving by state, 2006–07

State	Average (mean) taxable income (\$)	Average gift deduction per taxpayer (\$)	Average gift deduction per gifting taxpayer (\$)	Percentage of total taxpayers claiming a gift deduction	Total gifts as a percentage of total taxable income
NSW	54 685	255	584	43.7	0.47
Vic.	50 820	191	418	45.7	0.38
Qld	48 840	118	303	39.0	0.24
SA	46 618	132	330	40.1	0.28
WA	54 480	146	415	35.1	0.27
Tas.	44 078	109	293	37.2	0.25
NT	50 994	87	238	36.7	0.17
ACT	57 145	212	419	50.7	0.37
Australia	51 751	187	445	42.0	0.36

Source: Derived from Australian Taxation Office, *Taxation Statistics, 2006–07*

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00177078.htm&mnu=47213&mfp=001>

- A total of \$1.74 billion was claimed in gift deductions by all Australians, representing 0.36 per cent of total taxable income. The proportion of taxable income claimed as gift deductions was highest in NSW at 0.47 per cent, followed by Victoria at 0.38 per cent and

1. A gift deduction may include several separate gifts or donations made by an individual taxpayer during the course of an income year.

the ACT at 0.37 per cent. In the other states the proportion ranged between 0.24 and 0.28 per cent, falling to 0.17 per cent in the Northern Territory.

- The average gift deduction per taxpayer was \$187, ranging from \$255 in NSW to \$87 in the Northern Territory. The average gift deduction per gifting taxpayer was \$445, ranging from \$584 in NSW to \$238 in the Northern Territory.

Electoral divisions

- The electorate with the highest level of giving in 2006–07 was Wentworth (NSW) where the average gift deduction per taxpayer was \$1624 (see Table 2). This was significantly higher than in any other Commonwealth electorate. Warringah (NSW) was next highest with \$1144 per taxpayer, followed by Higgins (Vic.) with \$886 per taxpayer. The lowest level of giving was \$64 per taxpayer in Grey (SA).
- Not only did Wentworth have the highest average level of giving, it also had the highest mean taxable income of any electorate at \$102 826 per taxpayer. Further, even when giving is expressed as a proportion of taxable income, Wentworth still ranked ahead of all other electorates with total gifts equal to 1.58 per cent of total taxable income. This compares with 1.21 per cent in Warringah, the second highest electorate, and 1.01 per cent in Higgins, the third highest. All other electorates recorded significantly less than one per cent, ranging from 0.76 per cent in Curtin (WA) to 0.12 per cent in Kalgoorlie (WA).
- The electorate with the highest proportion of taxpayers claiming gift deductions was Calwell (Vic.) at 55 per cent. Significantly, of the 150 Commonwealth electorates, the mean taxable income of taxpayers in Calwell was the 30th lowest. In other words, Calwell had the highest proportion of taxpayers claiming gift deductions, even though it was ranked in the lowest 20 per cent of electorates in terms of its mean taxable income. This contrasts with Forrest (WA) which had the lowest proportion of taxpayers claiming gift deductions, yet was ranked in the top 40 per cent of electorates in terms of its mean taxable income.
- Standout electorates with low mean incomes but high rates of giving were Blaxland (NSW), Chifley (NSW), Reid (NSW) and Watson (NSW). Each of these electorates was ranked in the bottom quarter of all electorates in terms of its mean taxable income, but was ranked in the top quarter of electorates in terms of its giving (total gifts as a proportion of taxable income).
- Electorates with high mean incomes but low levels of giving were Brand (WA), Capricornia (Qld), Dawson (WA), Kalgoorlie (WA), and Solomon (NT). Each of these electorates was ranked in the top third of all electorates in terms of its mean taxable income, but was in the lowest ten per cent of electorates in terms of its giving.
- A map of the electoral distribution of giving in Australia shows clearly that there are significant regional differences. Overall, gifts as a proportion of taxable income fell from

an average of 0.52 per cent in inner metropolitan electorates, to 0.30 per cent in outer metropolitan electorates, to 0.26 per cent in provincial electorates, and to 0.22 per cent in rural electorates.

Table 2. Tax deductible giving by Commonwealth electoral division, 2006–07

Electoral division	Average (mean) taxable income		Average gift deduction per taxpayer		Average gift deduction per gifting taxpayer		Percentage of total taxpayers claiming a gift		Total gifts as a percentage of total taxable income	
	\$	Rank*	\$	Rank*	\$	Rank*	%	Rank*	%	Rank*
Adelaide (SA)	58 246	127	297	140	692	140	42.9	79	0.51	140
Aston (Vic.)	47 687	75	124	74	280	64	44.4	95	0.26	71
Ballarat (Vic.)	43 470	35	116	62	241	34	47.9	134	0.27	76
Banks (NSW)	48 592	84	177	117	376	108	47.0	126	0.36	121
Barker (SA)	41 565	11	72	9	241	35	29.6	4	0.17	17
Barton (NSW)	50 472	101	189	124	430	124	43.9	88	0.37	125
Bass (Tas.)	43 762	37	117	65	311	84	37.5	34	0.27	78
Batman (Vic.)	46 107	56	159	106	336	92	47.4	129	0.35	112
Bendigo (Vic.)	41 825	14	128	77	280	63	45.8	120	0.31	97
Bennelong (NSW)	57 196	125	239	133	522	131	45.9	121	0.42	134
Berowra (NSW)	64 432	138	284	138	628	136	45.2	106	0.44	136
Blair (Qld)	42 583	24	100	37	243	38	41.1	62	0.23	49
Blaxland (NSW)	40 692	5	153	98	349	95	43.8	87	0.38	126
Bonner (Qld)	51 222	105	134	84	287	69	46.5	124	0.26	72
Boothby (SA)	51 082	104	174	114	381	112	45.7	118	0.34	109
Bowman (Qld)	49 169	91	126	75	295	73	42.7	73	0.26	67
Braddon (Tas.)	42 423	21	79	20	263	50	30.1	5	0.19	28
Bradfield (NSW)	90 359	147	538	144	1 143	144	47.1	127	0.60	143
Brand (WA)	50 501	102	86	26	269	52	31.8	11	0.17	13
Brisbane (Qld)	59 595	135	172	111	405	118	42.3	69	0.29	88
Bruce (Vic.)	45 755	53	139	92	321	88	43.5	85	0.30	96
Calare (NSW)	44 185	43	101	41	268	51	37.9	36	0.23	46
Calwell (Vic.)	43 112	30	108	51	197	14	54.9	150	0.25	63
Canberra (ACT)	59 211	131	214	128	412	120	51.9	146	0.36	120
Canning (WA)	50 235	100	85	24	242	37	35.3	23	0.17	15
Capricornia (Qld)	52 347	112	69	7	171	3	40.2	54	0.13	3
Casey (Vic.)	45 790	54	119	69	274	58	43.3	82	0.26	69
Charlton (NSW)	47 113	71	114	61	249	42	45.8	119	0.24	54
Chifley (NSW)	42 174	18	176	116	365	101	48.2	135	0.42	133
Chisholm (Vic.)	53 751	116	208	126	442	125	47.0	125	0.39	130
Cook (NSW)	59 882	136	181	121	372	106	48.8	137	0.30	95

Table 2. Tax deductible giving by Commonwealth electoral division, 2006–07 (continued)

Electoral division	Average (mean) taxable income		Average gift deduction per taxpayer		Average gift deduction per gifting taxpayer		Percentage of total taxpayers claiming a gift		Total gifts as a percentage of total taxable income	
	\$	Rank*	\$	Rank*	\$	Rank*	%	Rank*	%	Rank*
Corangamite (Vic.)	46 411	60	138	91	304	78	45.5	113	0.30	92
Corio (Vic.)	46 628	65	170	110	358	98	47.4	130	0.36	122
Cowan (WA)	47 106	70	90	31	235	28	38.3	39	0.19	30
Cowper (NSW)	40 286	3	85	23	239	30	35.4	24	0.21	35
Cunningham (NSW)	51 655	108	152	96	288	70	52.7	147	0.29	89
Curtin (WA)	86 576	145	662	147	1 680	147	39.4	47	0.76	147
Dawson (Qld)	51 666	109	66	3	169	2	38.7	43	0.13	2
Deakin (Vic.)	49 480	98	183	122	377	109	48.6	136	0.37	124
Denison (Tas.)	48 512	83	155	100	359	99	43.3	83	0.32	98
Dickson (Qld)	49 356	95	112	57	257	48	43.6	86	0.23	43
Dobell (NSW)	45 545	52	134	85	303	75	44.2	90	0.29	90
Dunkley (Vic.)	47 791	77	134	86	317	87	42.4	70	0.28	84
Eden-Monaro (NSW)	47 389	73	117	66	309	80	37.9	37	0.25	58
Fadden (Qld)	48 037	78	86	25	281	66	30.5	8	0.18	23
Fairfax (Qld)	44 737	46	132	82	367	104	35.9	27	0.29	91
Farrer (NSW)	43 868	39	77	17	229	26	33.6	18	0.18	18
Fisher (Qld)	44 760	47	110	52	313	85	35.2	22	0.25	55
Flinders (Vic.)	46 890	68	151	95	392	115	38.5	40	0.32	100
Flynn (Qld)	52 692	113	92	36	239	31	38.7	44	0.18	20
Forde (Qld)	43 023	29	92	35	270	53	33.9	19	0.21	36
Forrest (WA)	49 220	93	112	56	405	117	27.7	1	0.23	44
Fowler (NSW)	42 176	19	138	90	311	83	44.4	96	0.33	104
Franklin (Tas.)	44 133	42	118	67	287	68	41.0	60	0.27	77
Fraser (ACT)	54 951	122	210	127	426	123	49.4	139	0.38	129
Fremantle (WA)	54 293	120	106	47	297	74	35.8	26	0.20	32
Gellibrand (Vic.)	49 172	92	124	73	242	36	51.2	143	0.25	65
Gilmore (NSW)	43 860	38	120	70	262	49	45.7	117	0.27	82
Gippsland (Vic.)	44 809	48	91	34	205	18	44.6	99	0.20	34
Goldstein (Vic.)	76 556	143	291	139	642	139	45.4	111	0.38	127
Gorton (Vic.)	43 206	31	107	48	198	15	54.0	148	0.25	57
Grayndler (NSW)	55 485	123	180	119	401	116	44.9	103	0.32	103

Table 2. Tax deductible giving by Commonwealth electoral division, 2006–07 (continued)

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	\$	Rank*	\$	Rank*	\$	Rank*	%	Rank*	%	Rank*
Greenway (NSW)	48 401	82	129	79	305	79	42.1	67	0.27	75
Grey (SA)	44 587	45	64	1	203	17	31.6	9	0.14	5
Griffith (Qld)	57 434	126	172	113	407	119	42.4	71	0.30	93
Groom (Qld)	44 963	50	111	53	282	67	39.4	46	0.25	56
Hasluck (WA)	48 398	81	87	28	247	39	35.2	21	0.18	25
Herbert (Qld)	49 416	97	78	19	172	4	45.2	104	0.16	7
Higgins (Vic.)	88 111	146	886	148	1 953	148	45.3	109	1.01	148
Hindmarsh (SA)	49 012	88	128	78	290	71	44.3	92	0.26	73
Hinkler (Qld)	42 506	22	66	4	179	8	37.0	32	0.16	6
Holt (Vic.)	42 899	27	123	72	277	61	44.3	93	0.29	87
Hotham (Vic.)	46 455	62	116	63	271	54	42.8	77	0.25	62
Hughes (NSW)	51 583	107	255	134	505	129	50.4	141	0.49	139
Hume (NSW)	49 126	89	175	115	418	122	41.8	64	0.36	116
Hunter (NSW)	52 182	111	114	59	250	43	45.5	112	0.22	39
Indi (Vic.)	41 790	12	91	32	228	24	39.8	52	0.22	38
Isaacs (Vic.)	46 590	64	107	49	240	33	44.5	98	0.23	45
Jagajaga (Vic.)	54 583	121	186	123	389	114	47.9	133	0.34	108
Kalgoorlie (WA)	58 631	130	73	11	251	44	29.1	3	0.12	1
Kennedy (Qld)	47 092	69	65	2	176	5	36.9	30	0.14	4
Kingsford Smith (NSW)	58 589	129	256	135	596	134	43.0	80	0.44	135
Kingston (SA)	40 451	4	72	10	177	6	40.4	56	0.18	22
Kooyong (Vic.)	82 724	144	585	145	1 242	145	47.1	128	0.71	146
La Trobe (Vic.)	47 709	76	275	137	640	138	43.1	81	0.58	142
Lalor (Vic.)	45 337	51	101	39	187	10	54.2	149	0.22	41
Leichhardt (Qld)	46 222	58	78	18	218	20	35.7	25	0.17	10
Lilley (Qld)	56 257	124	153	99	346	94	44.3	94	0.27	81
Lindsay (NSW)	46 365	59	112	55	252	45	44.5	97	0.24	52
Lingiari (NT)	49 307	94	86	27	272	56	31.8	10	0.18	19
Longman (Qld)	42 790	26	75	12	195	13	38.6	41	0.18	21
Lowe (NSW)	60 119	137	222	130	517	130	42.9	78	0.37	123
Lyne (NSW)	42 037	15	104	46	255	46	40.8	57	0.25	59

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Electoral division	Average (mean) taxable income		Average gift deduction per taxpayer		Average gift deduction per gifting taxpayer		Percentage of total taxpayers claiming a gift		Total gifts as a percentage of total taxable income	
	\$	Rank*	\$	Rank*	\$	Rank*	%	Rank*	%	Rank*
Lyons (Tas.)	40 843	7	68	6	206	19	32.9	14	0.17	9
Macarthur (NSW)	48 169	79	130	80	281	65	46.3	123	0.27	79
Mackellar (NSW)	67 315	141	323	141	789	141	40.9	58	0.48	138
Macquarie (NSW)	49 373	96	170	109	340	93	50.0	140	0.34	110
Makin (SA)	42 979	28	81	22	189	11	42.6	72	0.19	29
Mallee (Vic.)	39 317	1	76	15	229	25	33.3	15	0.19	31
Maranoa (Qld)	41 421	10	76	14	231	27	32.7	13	0.18	27
Maribyrnong (Vic.)	48 640	85	157	103	303	76	51.7	144	0.32	99
Mayo (SA)	46 844	67	178	118	471	126	37.9	35	0.38	128
McEwen (Vic.)	48 311	80	113	58	247	40	45.5	114	0.23	48
McMillan (Vic.)	42 774	25	103	42	224	23	45.9	122	0.24	51
McPherson (Qld)	44 904	49	103	44	309	81	33.4	16	0.23	47
Melbourne (Vic.)	59 560	133	273	136	637	137	42.8	75	0.46	137
Melbourne Ports (Vic.)	71 312	142	434	143	1 026	143	42.3	68	0.61	144
Menzies (Vic.)	58 367	128	205	125	472	127	43.4	84	0.35	115
Mitchell (NSW)	59 576	134	235	131	524	132	44.9	102	0.40	131
Moncrieff (Qld)	50 508	103	181	120	598	135	30.3	6	0.36	118
Moore (WA)	53 781	118	107	50	275	59	38.9	45	0.20	33
Moreton (Qld)	49 158	90	158	105	386	113	41.0	61	0.32	101
Murray (Vic.)	40 194	2	103	45	256	47	40.4	55	0.26	68
New England (NSW)	42 519	23	112	54	328	90	34.1	20	0.26	74
Newcastle (NSW)	51 482	106	133	83	279	62	47.8	132	0.26	70
North Sydney (NSW)	94 754	149	597	146	1 317	146	45.3	107	0.63	145
O'Connor (WA)	46 132	57	79	21	273	57	29.0	2	0.17	16
Oxley (Qld)	45 845	55	156	102	380	111	41.0	59	0.34	107
Page (NSW)	40 870	8	101	40	237	29	42.8	74	0.25	60
Parkes (NSW)	44 404	44	76	13	248	41	30.4	7	0.17	14
Parramatta (NSW)	48 846	86	161	107	352	96	45.6	116	0.33	105
Paterson (NSW)	46 533	63	116	64	271	55	42.8	76	0.25	61
Pearce (WA)	49 782	99	89	30	276	60	32.1	12	0.18	24
Perth (WA)	53 776	117	135	89	373	107	36.3	28	0.25	64

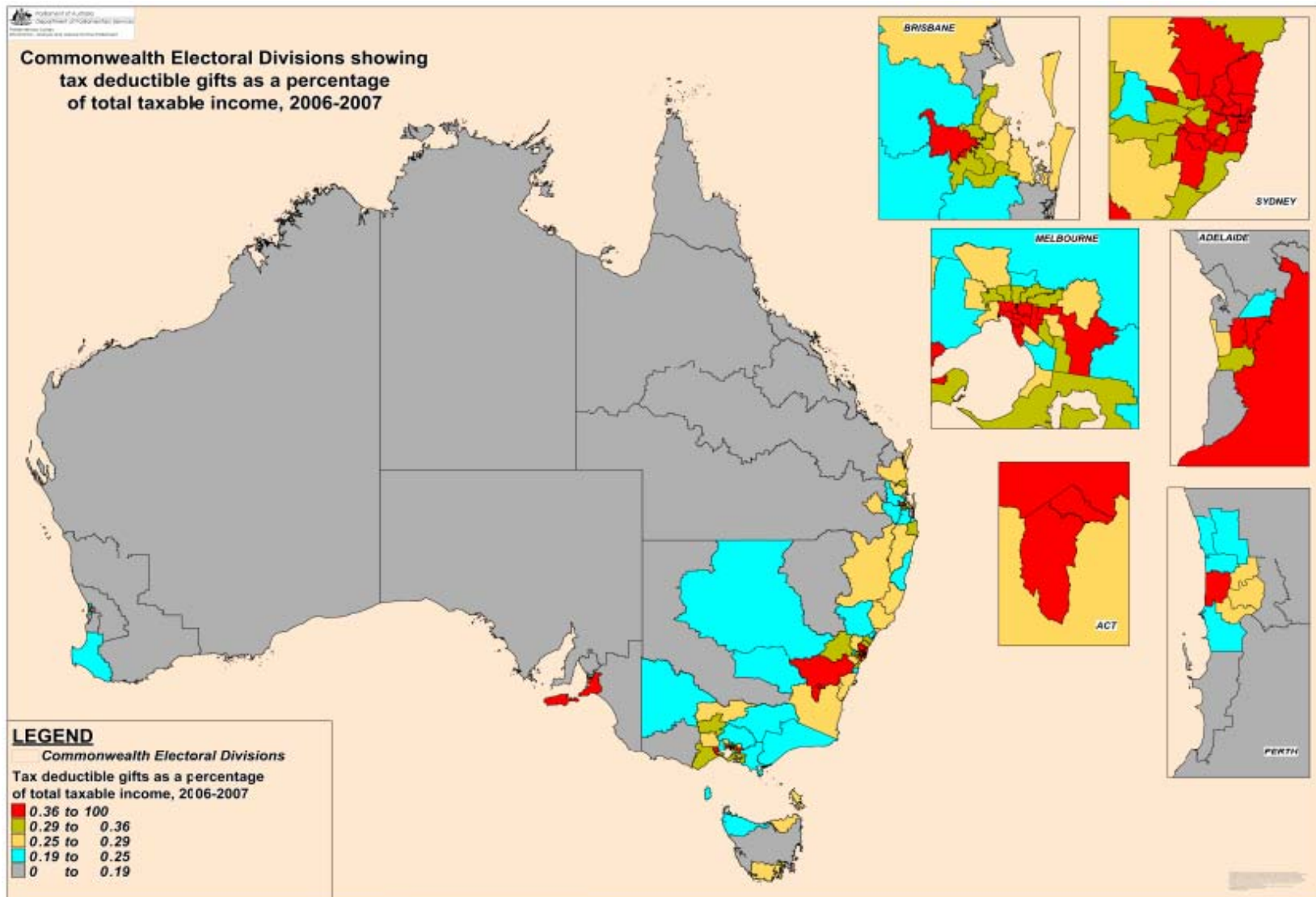
Table 2. Tax deductible giving by Commonwealth electoral division, 2006–07 (continued)

Electoral division	Average (mean) taxable income		Average gift deduction per taxpayer		Average gift deduction per gifting taxpayer		Percentage of total taxpayers claiming a gift		Total gifts as a percentage of total taxable income	
	\$	Rank*	\$	Rank*	\$	Rank*	%	Rank*	%	Rank*
Petrie (Qld)	47 220	72	135	87	304	77	44.3	91	0.29	85
Port Adelaide (SA)	40 913	9	69	8	168	1	41.3	63	0.17	11
Prospect (NSW)	43 523	36	131	81	293	72	44.8	101	0.30	94
Rankin (Qld)	42 137	17	120	71	315	86	38.3	38	0.29	86
Reid (NSW)	42 191	20	147	94	366	102	40.1	53	0.35	113
Richmond (NSW)	43 288	32	140	93	361	100	38.6	42	0.32	102
Riverina (NSW)	43 894	40	100	38	219	21	45.6	115	0.23	42
Robertson (NSW)	49 003	87	172	112	380	110	45.3	108	0.35	114
Ryan (Qld)	65 503	139	236	132	535	133	44.1	89	0.36	119
Scullin (Vic.)	42 131	16	91	33	186	9	48.8	138	0.22	37
Shortland (NSW)	47 585	74	114	60	239	32	47.6	131	0.24	50
Solomon (NT)	52 026	110	88	29	222	22	39.7	50	0.17	12
Stirling (WA)	52 791	114	128	76	323	89	39.5	48	0.24	53
Sturt (SA)	54 064	119	220	129	487	128	45.2	105	0.41	132
Swan (WA)	53 585	115	135	88	367	103	36.9	31	0.25	66
Sydney (NSW)	65 947	140	342	142	936	142	36.6	29	0.52	141
Tangney (WA)	59 469	132	164	108	414	121	39.7	51	0.28	83
Throsby (NSW)	46 743	66	103	43	199	16	51.8	145	0.22	40
Wakefield (SA)	40 838	6	66	5	177	7	37.3	33	0.16	8
Wannon (Vic.)	41 813	13	76	16	192	12	39.6	49	0.18	26
Warringah (NSW)	94 330	148	1 144	149	2 562	149	44.7	100	1.21	149
Watson (NSW)	43 369	33	155	101	369	105	42.1	66	0.36	117
Wentworth (NSW)	102 826	150	1 624	150	3 859	150	42.1	65	1.58	150
Werriwa (NSW)	44 092	41	152	97	335	91	45.4	110	0.34	111
Wide Bay (Qld)	43 417	34	118	68	352	97	33.5	17	0.27	80
Wills (Vic.)	46 448	61	157	104	310	82	50.5	142	0.34	106
Australia	51 751		187		445		42.0		0.36	

* All ranking is in ascending order, i.e. the lowest value has been assigned a rank of 1 and the highest value a rank of 150.

Source: Derived from Australian Taxation Office, *Taxation Statistics, 2006–07*

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00177078.htm&mnu=47213&mfp=001>



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