

Information Paper

**Experimental Estimates
of Personal Income for
Small Areas**

**Taxation and Income
Support Data**

1995–96 to 2000–01

New
Issue

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of Personal Income for
Small Areas**

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Support Data**

1995–96 to 2000–01

**Dennis Trewin
Australian Statistician**

AUSTRALIAN BUREAU OF STATISTICS

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- For further information about these and related statistics, contact Mark Nowosilskyj on Adelaide 08 8237 7358, or the National Information and Referral Service on 1300 135 070.

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P R E F A C E

This Information Paper presents small area experimental estimates of the sources of personal income of the population for each state and territory of Australia by various levels of the Australian Standard Geographical Classification (ASGC) for the years 1995–96 to 2000–01. Some broad after tax income measures are also included.

The estimates have been compiled using a combination of aggregated individual income tax data from the Australian Taxation Office (ATO) and aggregated income support customer data from the Australian Government Department of Family and Community Services (FaCS). The compilation of these data is part of the Australian Bureau of Statistics' (ABS) program to increase the availability of regional statistics, particularly through the use of administrative data collected by other government agencies. In addition, household counts from the 1996 and 2001 Censuses of Population and Housing have been used to derive simple after tax indicators of average household disposable income.

The ABS wishes to acknowledge the support both the Australian Taxation Office and the Department of Family and Community Services have provided in compiling these statistics and in assisting the ABS in its aim to increase the range of data available to users of regional statistics. With such support the wide range of statistics published by the ABS is enhanced.

All data used to collate these statistics have been provided to the ABS in aggregated form only (at the Statistical Local Area (SLA) level). No information about individual taxpayers or income support customers have been released to the ABS.

The estimates presented in this paper are experimental in nature. Further work is planned to refine and improve the quality of the statistics, including compiling similar data for subsequent years. The ABS is also committed to further increasing the availability of regional data by working closely with these and other commonwealth and state government agencies, under the concept of a national statistical service, to identify and present other useful regional statistical indicators from their administrative data sources.

The ABS welcomes any comments from readers regarding the usefulness, range and quality of the statistics presented in this publication. Comments can be forwarded to: The Director, Rural and Regional Statistics National Centre, Australian Bureau of Statistics, GPO Box 2272, Adelaide SA 5001. Alternatively, email <claire.conroy@abs.gov.au> or phone (08) 8237 7368.

Dennis Trewin
Australian Statistician

ABBREVIATIONS

\$b	billion (thousand million) dollars
\$m	million dollars
A	Area
ABS	Australian Bureau of Statistics
ACT	Australian Capital Territory
ASGC	Australian Standard Geographical Classification
ATO	Australian Taxation Office
B	Borough
C	City
CDEP	Community Development Employment Project
CGC	Community Government Council
DC	District Council
DEST	Department of Education, Science and Training
DEWR	Department of Employment and Workplace Relations
DVA	Department of Veterans' Affairs
FaCS	Department of Family and Community Services
FTBA	Family Tax Benefit – Part A
HES	Household Expenditure Survey
IS	Income support
LDW	Longitudinal Data Warehouse
LGA	Local Government Area
M	Municipality
NIS	Non-income support
NSW	New South Wales
NT	Northern Territory
Qld	Queensland
PAYG	Pay As You Go
PSI	Personal Services Income
RC	Rural City
RRSNC	Rural and Regional Statistics National Centre
RSA	Retirement savings account
S	Shire
SA	South Australia
SATO	Senior Australians tax offset
SIHC	Survey of Income and Housing Costs
SLA	Statistical Local Area
SSD	Statistical Subdivision
T	Town
Tas.	Tasmania
Vic.	Victoria
WA	Western Australia

SECTION 1

INTRODUCTION

OVERVIEW

In response to an increasing focus on rural and regional issues the ABS is working to improve the range of small area data available to users of regional statistics.

Traditionally, the demand for small area level data has been met by the statistics produced from the population and economic censuses and surveys conducted by the ABS. While these data sources are valued by users, there is growing demand for regional data for the intervening years, particularly as the economic censuses have become less frequent because of increasing costs to both the ABS and the respondents to these collections. In addition, as societies become more complex, the type and range of data users need have expanded beyond those which have been traditionally met by ABS-conducted censuses and surveys. Also, in the case of surveys, sample sizes are often unable to meet the need for data by smaller geographic areas.

Consequently, the ABS has been making more extensive use of administrative data held by other government agencies to improve the availability of and access to regional or small area statistics. Although administrative data may have some limitations for statistical purposes, as they are designed for the management of particular government affairs, they can enrich and support existing means of compiling statistical information.

This information paper presents regional experimental estimates (at the Local Government Area (LGA) level) of the sources of personal income by bringing together aggregated data from the Australian Taxation Office (ATO) and aggregated data from the Australian Government Department of Family and Community Services (FaCS). It also provides a simple measure of average disposable income which has been derived after deducting income tax liability (including the Medicare levy) from total gross income. In addition to the data shown in this publication, estimates by Statistical Local Area are also available in data cubes (i.e. Excel spreadsheets) from the ABS web site.

As the economic wellbeing of most individuals in Australia is largely determined by the amount of income they receive, these data provide valuable information about relative advantage and disadvantage in regions and indicate the level of financial resources available for the population in a region. The source of the income, such as from government cash benefits, also provides information about the contribution of such payments to total income in regions.

Combining these types of data, which cannot be readily obtained from any other source at the small area level (such as SLAs and LGAs), should assist users of regional statistics, researchers, analysts and service providers to better understand regional populations and economies.

OVERVIEW *continued*

The information presented in this publication extends the use of administrative data, namely ATO personal income tax data, previously published by the ABS. These publications primarily focussed on employment and earned income by providing a range of information about wage and salary earners:

Information Paper: Use of Individual Income Tax Data for Regional Statistics, Experimental Estimates for Small Areas, 1995–96 and 1996–97 (cat. no. 5673.0)

Experimental Estimates, Regional Wage and Salary Earner Statistics, Australia, 1995–96 to 1998–99 (cat. no. 5673.0)

Regional Wage and Salary Earner Statistics, Australia, 2000–01, Electronic Publication (cat. no. 5673.0.55.001)

Characteristics of Wage and Salary Earners in Regions of Australia, 2000–01, Electronic Publication (cat. no. 6261.0.55.001).

METHODOLOGY

As mentioned, two administrative data sources have been used to compile the income statistics presented in this publication – data from the Australian Taxation Office and data from the Department of Family and Community Services.

Australian Taxation Office

The main functions and responsibilities of the Australian Taxation Office are to manage and shape Australia's major revenue systems and to collect a wide variety of taxes through various collection systems. These collection systems cover a range of entities including individuals, companies, funds, partnerships and trusts. The focus of the income statistics presented in this publication however, relate only to individuals.

The ATO collects data from people as part of its process to calculate income tax liability for those persons who are required to lodge an income tax return. The ATO Individual Income Tax Return Database (hereinafter referred to as the 'ATO database') therefore covers all individuals who submit an individual income tax return and includes a range of income data items covering income from various sources such as salary or wages, business, investments, superannuation, Australian government pensions and allowances and other income. The data are collected via the ATO's Form I, *Individual Income Tax Return* and for most income sources provide a comprehensive coverage of individual (or personal) income, other than government cash benefits, received over a financial year.

ATO data limitations

For the purposes of providing statistical measures for the entire population, the ATO database has some limitations in its coverage. A significant number of low income earners, especially pensioners and other persons who derive their income from government cash benefits, are not necessarily required to lodge income tax returns. Consequently, the coverage of people receiving government cash benefits is not complete in ATO records. In addition, a number of Commonwealth of Australia government pension, benefit and allowance payments are exempt from income tax and are therefore not required to be included in tax returns.

ATO data limitations *continued*

It is for these reasons, therefore, that administrative data from FaCS have been obtained for this particular group of the population. As FaCS is responsible for most income support payments,¹ the data collected by the department provides a greater coverage for the cash payments made to government cash benefit recipients.

Due to data unavailability and other technical reasons, some government cash benefit payments have been excluded from these estimates. These exclusions are briefly outlined below (see Government cash benefit data limitations).

Department of Family and Community Services¹

The Department of Family and Community Services is responsible for a broad range of social policy issues affecting Australian society and the living standards of Australian families, communities and individuals. Key responsibilities include income support, housing policy, disability services, child care services and family issues including family payments, child support and family relationships. As part of its core business FaCS provides income support for people who are retired, have a disability or medical condition which prevents them from working, are unemployed, have children in their care or are not in a position to provide for themselves because of special circumstances.

Centrelink delivers most social security payments and services to customers on behalf of FaCS. These payments are referred to as government cash benefits (which include pensions, benefits and allowances) and in the context of a statistical framework, are also referred to as transfer incomes (i.e. the income does not involve a return for labour or use of assets but is, in this case, a redistribution or transfer of funds by government).

Data included in this paper have been compiled from the Longitudinal Data Warehouse (LDW) which includes all FaCS customers administered under the *Social Security Act 1991* and the *Family Assistance Act 1999* as well as their partners and their eligible children. (Note: Data held in the LDW should be treated as having a 0.1% variance.)

All persons included in the LDW are either:

- Centrelink customers who are currently in receipt of an 'income support' (IS) payment
- Centrelink customers who are currently in receipt of a 'non-income support' (NIS) payment
- or a partner or child of the above. (Note: The partner may also be a customer in his or her own right).

A payment or benefit is classed as 'income support' when it is a customer's main source of income while 'non-income support' payments refer to those benefits that supplement other income. (Note: Other income may be an income support payment from FaCS.)

¹ Responsibility for payments and allowances described throughout this publication, in relation to FaCS data, are those applying in 2001. Subsequent changes to administrative arrangements mean that responsibility for some of these payments has been transferred to the Department of Employment and Workplace Relations (DEWR) and the Department of Education, Science and Training (DEST) in 2004.

Department of Family and Community Services *continued*

For example, newstart allowance, which is paid to eligible persons who are unemployed, is an IS payment (i.e. main source of income) while family tax benefit, which is paid to provide financial assistance to families with the costs of raising children, is a NIS payment which generally supplements other income earned or received by the person. A list of the payment types that are included in the IS and NIS categories is provided in table 2.2 in Section 2.

Government cash benefit data limitations

Some sources of government cash benefit income have been excluded from these experimental estimates, in particular pensions and allowances paid by the Department of Veterans' Affairs and Community Development Employment Project (CDEP) payments administered by the Department of Employment and Workplace Relations. These payments account for around \$5 billion and \$350 million respectively.

Some non-income support payments delivered by FaCS are also omitted from these estimates. These NIS payments constitute around 10.0% to 15.0% of total FaCS payments. Further details of the omission of some NIS payments in certain circumstances and other data limitations that apply are outlined in Section 2, Data limitations on page 14.

As part of the ongoing process of refining the overall accuracy and quality of the statistics presented in this publication, steps are currently in progress to include data from these other agencies and further data from FaCS in future series.

Nevertheless, the bringing together of the two separate sources of data, from ATO and FaCS, provide a good coverage of personal income received by the general population in regions. Overall, the data limitations do not impair the value of the estimates for the broad purposes intended except in certain cases, for example SLAs with small populations and SLAs with a high proportion of Aboriginal and Torres Strait Islander people.

Compiling SLA estimates

The methodology used to compile Statistical Local Area (SLA) estimates is relatively simple.

The ABS has developed several concordance products which enables conversion of data based on one type of geographic region to another. The geographic identifier used for the data in the administrative records from both agencies is the postcode of the home address as reported by the individual.

To compile SLA estimates a postcode to SLA concordance has been used. This concordance indicates the distribution of postcode area populations across SLAs. Based on the estimated resident population the concordance expresses the percentage of a postcode area's total population contained within an SLA that intersects it. If a postcode area is wholly contained within one SLA, then its total population is also within that SLA and the concordance factor is expressed as 100%. If a postcode area is intersected by two or more SLAs, then each SLA will display the percentage of the total postcode area's population which it contains.

Compiling SLA estimates *continued*

It is important to note that the concordance is based on a total population weighting across postcodes. Hence any converted data will be more accurate if the variable being converted is distributed across the postcode in the same way that the total population is distributed across the postcode.

Care should therefore be taken when analysing these sources of income data as the distribution of persons receiving superannuation or investment income, for example, may not be the same as the distribution of the total population in some SLAs. Consequently, data for some SLAs may be problematical.

All estimates shown have been calculated for SLA boundaries effective as at 1 July 2001 and as described in the *Australian Standard Geographical Classification (ASGC), 2001* (cat. no. 1216.0). The concurring process is described in more detail in Appendix 2.

ACKNOWLEDGMENT

ABS publications draw extensively on information provided freely by individuals, businesses, governments and other organisations. The ABS wishes to acknowledge the Australian Taxation Office and the Department of Family and Community Services for providing the data used in compiling the statistics presented in this publication. Without such support the wide range of statistics published by the ABS would not be available.

CONFIDENTIALITY

All data used to compile the statistics have been provided to the ABS in aggregated form only, at the SLA level. Information identifying individual taxpayers or individual income support customers have not been released to the ABS.

In addition, ATO data, prior to being provided to the ABS, have been subjected to a confidentiality process that randomly adjusts cells in tables with small values. This includes altering some small cells to zero. For FaCS data, cells with small values in tables have been suppressed (notated 'np' not for publication) and these values have been omitted from state and national totals. The overall effect of these processes are not significant.

Caution, however, should be exercised in deducing that there are no people in an area with certain characteristics and in general no reliance should be placed on cells with small values in tables.

The application of these confidentiality processes prevent the risk of inadvertently releasing any information that may identify an individual while, at the same time, not impairing the overall information value of the statistics.

COMPARISON WITH ABS DATA

Administrative data are designed for particular government management purposes and therefore may have some limitations for statistical use. However, they can provide an alternative and cost-effective means of compiling statistical information.

Differences between data presented in this publication and other ABS publications are due to differences in scope, coverage, reference periods and the definitions of data items.

COMPARISON WITH ABS DATA *continued*

Overall, the experimental estimates of personal income compiled from ATO and FaCS data have been found to be generally consistent when compared with ABS data sources such as the Survey of Income and Housing Costs (SIHC) and the Census of Population and Housing. Users are advised to note the differences in definitions, coverage and reference periods when comparing the experimental estimates with other data sources.

Section 3 briefly summarises the definitional and coverage differences between the statistics presented in this publication and estimates from SIHC and presents some broad comparisons for Australia and each state and territory. A brief summary of the comparisons with census data is also provided in Section 3.

REFERENCE PERIODS

The statistics compiled from the ATO database are based on individual income tax returns lodged for each financial year ended 30 June, regardless of the year in which they were processed. The data presented in this publication, particularly for latter years, were compiled before processing of all income tax returns for any given year may have been completed. The statistics for the years 1995–96 to 1999–2000 were compiled from individual income tax returns processed up to December 2002 while the data for 2000–01 were compiled from returns processed up to December 2003. The proportion of tax returns processed each year can vary, however data for earlier years in this time series are more complete (as more returns would have been processed at the time the data were compiled) than data for the later years. Care should therefore be exercised in making time series comparisons particularly between latter years. It is expected that revised estimates will be published in future updates of this series.

The statistics compiled from FaCS data relate to actual payments made to customers in the financial year.

ROUNDING

All data have been rounded following the conversion of aggregated postcode data to estimates for SLAs. Accuracy to the last digit is not claimed and should not be assumed. Discrepancies may occur between the sums of the component items and totals. Proportions and rates have been calculated on rounded figures and may differ slightly if calculated on the unrounded numbers.

FUTURE PLANS

The use the ABS makes of administrative data to increase the availability of regional statistics is subject to continuing evaluation. Refinements may be made to the data as part of the ongoing process of improving the overall accuracy and quality of the statistics. For example, it is planned to include income for recipients of Service pensions, estimates of payments made under the CDEP program and extend the coverage of payments made by FaCS (see Section 2 for details regarding coverage of FaCS payments). Following further evaluation similar estimates for subsequent years may be released on a regular basis. It is generally expected that these estimates would be available approximately 18 months after the end of the income tax year.

The potential also exists to expand the range of regional statistics that could be of benefit to users by investigating and developing other indicators from ATO and/or FaCS data as well as compiling other indicators from other administrative sources.

This Information Paper presents data, in aggregated form, about income received by individuals. It is confined to personal income as reported to the Australian Taxation Office and, in the case of government cash benefits, to most income support payments delivered by the Australian Government Department of Family and Community Services to eligible recipients.¹

Where possible income that has been included in these estimates has generally been defined as regular and recurring cash receipts which typically include that received from various sources such as employment (e.g. wages and salaries, profit/loss from a person's own unincorporated business); investments such as rent, interest and dividends; superannuation; annuity income; and most government income support payments delivered by Centrelink. Most lump sum and other non-regular payments (e.g. eligible termination payments (ETPs), net capital gains, withdrawals from Equalisation Deposits and/or Farm Management Deposit Schemes) have been excluded.

The income received by individuals from the various sources have been grouped into six main categories:

- Wage and salary income (Data source – ATO)
- Own unincorporated business income (Data source – ATO)
- Investment income (Data source – ATO)
- Superannuation and annuity income (Data source – ATO)
- Government cash benefit income (Data source – FaCS)
- Other income (Data source – ATO)

The data items that make up each of these categories are briefly described below while more detailed definitions are included in the Glossary. Total gross income is the sum of the income from all these sources before income tax and the Medicare levy have been deducted.

WAGE AND SALARY INCOME

Wages and salaries are the main forms of payments made to employees for their work or services. The measure of wage and salary income as constructed from the ATO database includes gross income as shown in the 'gross payments' box on the *PAYG (Pay As You Go) payment summary – individual non-business* as well as allowances, commissions, bonuses, tips, gratuities, consultation fees, honoraria and other payments for services. Allowances and other earnings may include car, travel or transport allowances, allowances for tools, clothing or laundry as well as dirt, height, risk, meal or entertainment allowances.

¹ Responsibility for payments and allowances described throughout this publication, in relation to FaCS data, are those applying in 2001. Subsequent changes to administrative arrangements mean that responsibility for some of these payments has been transferred to DEWR and DEST in 2004.

WAGE AND SALARY INCOME *continued*

Unless specifically exempt from tax, all salary and wage income must be declared on the income tax return. On the 2000–01 individual income tax return wages and salaries and allowances, etc. were reported in questions 1 and 2. (Note: *PAYG payment summary – individual non-business* was previously known as a Group Certificate).

OWN UNINCORPORATED BUSINESS INCOME

Own unincorporated business income has been defined to include the following data items on the individual income tax return: net income (or loss) from business; distributions from partnerships and trusts for primary production activities; distributions from partnerships for non-primary production activities; and net personal services income (PSI).

It should be noted that persons in their own incorporated business (i.e. limited liability company) are excluded from this definition. Generally, these persons pay themselves a wage or salary and therefore complete the salary or wages question on the *Individual Income Tax Return*. Consequently, personal income for owners of incorporated businesses is included under wage and salary income.

Net business income is the amount of income (or loss) derived by the individual from primary and/or non-primary production business activities after deduction of relevant business expenses. Net income or loss from business is transferred from the *Business and Professional Items Schedule*, where full details of business income and expense items are completed, to the *Individual Income Tax Return*. In the 2000–01 income tax return, net business income was reported in question 14 (Supplementary Section) and generally relates to sole traders. A sole trader is an individual who is trading on their own and that person controls and manages the business. A sole trader may have other persons employed in their business.

For tax purposes, a *partnership* is an association of people who carry on business as partners or who receive income jointly. (Note: this does not include a company). Partners contribute their time, talents and/or capital towards the partnership and, in return, share in both the profits/losses and responsibilities. Partnerships generally do not pay tax in their own right. Members of the partnership pay tax at their individual tax rate on their share of partnership income included on their individual tax return. Distribution from a partnership is the individual's share of the partnerships' income or loss. This also includes any wage, salary or allowance type income paid by the partnership to a partner. In the 2000–01 income tax return distributions from partnerships, for primary and/or non-primary production activities, were reported in question 12 (Supplementary Section).

The inclusion and treatment of *trusts* is complex as they may be classified in many different ways. A trust exists where a person, the 'trustee', is under an obligation to hold property or income for the benefit of other people, known as 'beneficiaries'. This obligation usually arises under the express terms of a trust, but may also be imposed by court order or declaration, or by the operation of law. Although the trustee holds the legal title to the property, they must deal with it in accordance with the terms of the trust for the benefit of the beneficiaries.

OWN UNINCORPORATED BUSINESS INCOME *continued*

For the purposes of income from an own unincorporated business, distributions from trusts with primary production activity have been included under the broad assumption that these individuals were mainly involved in their own farming business. For tax purposes primary production activity refers to production resulting directly from the cultivation of land; the maintenance of animals or poultry for the purpose of selling them or their bodily produce; and fishing, forest or horticulture operations; and includes the manufacture of dairy produce by the person who produced the raw material used in that manufacture. Distribution from the trust (i.e. for primary production) is the individual's share of the trust's income or loss. In the 2000–01 individual income tax return distributions from trusts – primary production, were reported in question 12 (Supplementary Section).

Distributions from trusts – non-primary production have been excluded from this definition of net income from own unincorporated business as this includes distributions or income from a range of other activities, many of which do not relate to an individual working in their own unincorporated business. An analysis of trust data from the ATO database indicated that the majority of the income reported from distributions from trusts – non-primary production were from investment products such as property trusts, cash management trusts, money market trusts, mortgage trusts and unit trusts. The analysis showed that only around 10% of individuals with non-primary production trust distributions received these from activities in their own business. Consequently this data item has been included under the investment source of income category.

Personal services income is income received by persons as a reward for their personal efforts or skills. Under the own unincorporated business income category it applies to sole traders such as contractors and consultants. Net PSI is calculated by deducting operating expenses from the income generated by the business activity. Examples of personal services income include: income of a professional practitioner in a sole practice; income payable under a contract which is wholly or principally for the labour or services of a person; income derived by a professional sportsperson or entertainer from the exercise of professional skills; and income derived by consultants from the exercise of personal expertise. Net personal services income (or loss) is transferred from the *Business and Professional Items Schedule*, where full details are completed, to the *Individual Income Tax Return*. In the 2000–01 income tax return net personal services income for sole traders was collected separately for the first time and reported in question 13 (Supplementary Section).

INVESTMENT INCOME

The data items from the ATO database used to make up the investment income category include interest from financial institutions, net rent and dividends or distributions (including imputation credits) from an Australian company, corporate unit trust or public trading trust. Also included are distributions from trusts – non-primary production which mainly include income from investments with cash management trusts, property trusts, money market trusts, mortgage trusts and unit trusts (refer to own unincorporated business income category above for further details).

INVESTMENT INCOME *continued*

On the 2000–01 individual income tax return interest was recorded in question 10, dividends in question 11, distributions from trusts – non-primary production in question 12 (Supplementary Section) and net rent in question 20 (Supplementary Section).

SUPERANNUATION AND ANNUITY INCOME

Superannuation and annuity income includes superannuation and similar pensions and annuities paid by an Australian superannuation fund, a retirement savings account (RSA) provider, a registered organisation or life assurance company and pensions paid by a fund established for the benefit of Commonwealth, state or territory employees and their dependants. These items were reported in question 7 on the 2000–01 income tax return. Also included in this category are bonuses from life insurance companies and friendly societies – question 21 (Supplementary Section).

OTHER INCOME

Other income is made up of selected sources of other income reported on the individual income tax return that were not allocated to one of the above categories. In the main these include attributed foreign income (questions 18 and 19 (Supplementary Section)) and all other income as reported in question 22 (Supplementary Section) of the 2000–01 income tax return.

Summary – ATO data items

Table 2.1 on page 12 summarises the income data items collected on the ATO's individual income tax return that have been used to make up the relevant source of income categories. This table also includes the references to the questions and data item labels as recorded on the *Individual Income Tax Return* for each of the years 1995–96 to 2000–01. For reference purposes a copy of the 2000–01 income tax return (including the Supplementary Section) is included at the end of this publication. Further information in relation to ATO data items can also be obtained from the ATO's *TaxPack* and *TaxPack Supplement* publications (go to Booklets & publications at <www.ato.gov.au>).

GOVERNMENT CASH BENEFIT INCOME

In this publication, the measure of government cash benefit income, as obtained from the Department of Family and Community Services, refers to 'income support' customers only (as defined in Section 1) but includes both their income support and non-income support payments if applicable. Customers who were only receiving a non-income support benefit for part of or the entire year have not been counted and the value of their NIS payment(s) have not been included. Where a customer was receiving IS benefits for only part of the year they have been included (as well as their non-income support payments if applicable), but for any period where they were only receiving NIS benefits, the value of the payments they received for this period have been excluded.

GOVERNMENT CASH BENEFIT INCOME *continued*

For example, when a FaCS customer is receiving newstart allowance (an IS payment), they may also be receiving family tax benefit – Part A (FTBA) and rent assistance (both NIS payments). The dollar value of all payments for this customer have been included. The same customer may have fortnights where they only received FTBA (e.g. they may have found temporary employment), in which case the value of the payments for these fortnights have not been included as FTBA is an NIS payment. (For further details see Data Limitations subsection at the end of this Section).

In general, income support benefits (i.e. payments that are a customer's main source of income) include payments for older people, the sick and people with disabilities and their carers (such as the age pension, disability support pension, sickness allowance, wife pension and carer payment); labour market assistance allowances (such as newstart, youth, widow and mature age allowances); parenting program allowances (such as parenting payment – single and parenting payment – partnered) as well as other payments such as special benefits and Austudy.

Non-income support payments, (i.e. benefits that supplement a customer's other income) include payments to provide support to families to help with the costs of raising children (such as family tax benefit, double orphan pension, child care benefit and maternity allowance), rent assistance, carer's allowance and mobility allowance.

Table 2.2 lists the income support payment types that have been included for government cash benefit income as well as the non-income support payment types if applicable. Further details of FaCS data items can be referenced in their publication *Income support customers – a statistical overview* (go to Publications then General at <www.facs.gov.au>).

GOVERNMENT CASH BENEFIT INCOME *continued*

2.1 ATO INCOME DATA ITEMS USED TO DEFINE SOURCES OF INCOME

		INCOME TAX RETURN DATA ITEM REFERENCE(a).....					
Source of income category	Data item description	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
Wage and salary income	Salary or wages	Q3-CDEF	Q3-CDEFG	Q1-CDEFG	Q1-CDEFG	Q1-CDEFG	Q1-CDEFG
	Allowances, earnings, tips, director's fees, etc.	Q7-K	Q7-K	Q2-K	Q2-K	Q2-K	Q2-K
Own unincorporated business income	Net business income – primary production	Q11-B	Q11-B	Q11-B	Q11-B	Q12-B	Q14-B
	Net business income – non-primary production	Q11-C	Q11-C	Q11-C	Q11-C	Q12-C	Q14-C
	Distribution from partnerships – primary production	na	Q10-N	Q10-N	Q10-N	Q11-N	Q12-N
	Distribution from trusts – primary production	na	Q10-L	Q10-L	Q10-L	Q11-L	Q12-L
	Distribution from partnerships – non-primary production	na	Q10-O	Q10-O	Q10-O	Q11-O	Q12-O
	Net personal services income	..	..	..	..	..	Q13-A
Investment income	Gross interest	Q9-L	Q9-L	Q8-L	Q8-L	Q9-L	Q10-L
	Net rent	Q16-PQR	Q16-PQR	Q16-PQFU	Q16-PQFU	Q17-PQFU	Q20-PQFU
	Dividends franked amount	Q17-T	Q17-T	Q9-T	Q9-T	Q10-T	Q11-T
	Dividends unfranked amount	Q17-S	Q17-S	Q9-S	Q9-S	Q10-S	Q11-S
	Dividends imputation credit	Q17-U	Q17-U	Q9-U	Q9-U	Q10-U	Q11-U
	Distribution from trusts – non-primary production	na	Q10-U	Q10-U	Q10-U	Q11-U	Q12-U
Superannuation and annuity income	Other Australian pensions or annuities, including superannuation pensions	Q6-J	Q6-J	Q7-J	Q7-J	Q7-J	Q7-J
	Bonuses from life insurance companies and friendly societies	Q18-W	Q18-W	Q17-W	Q17-W	Q18-W	Q21-W
Other income	Controlled foreign company income	Q14-K	Q14-K	Q14-K	Q14-K	Q15-K	Q18-K
	Transferor trust income	..	Q14-B	Q14-B	Q14-B	Q15-B	Q18-B
	Foreign investment fund or foreign life assurance policy income	..	Q14-C	Q14-C	Q14-C	Q15-C	Q18-C
	Foreign salary/pension income	Q15-L	Q15-L	Q15-LD	Q15-LD	Q16-LD	Q19-LD
	Other net foreign source income	Q15-M	Q15-M	Q15-M	Q15-M	Q16-M	Q19-M
	Other income	Q19-Y	Q19-Y	Q18-YV	Q18-YV	Q19-YV	Q22-YV

na not available

.. not applicable

(a) Refers to the data item on the Individual Income Tax Return where Q is the question number and the last letter refers to the data item label (e.g. Q11-B refers to question 11, data item B).

GOVERNMENT CASH BENEFIT INCOME *continued***2.2 FaCS BENEFIT PAYMENT TYPES BY BENEFIT CLASS**

INCOME SUPPORT (IS) PAYMENT TYPES

Age pension	Widow class B pension	Newstart allowance(e)
Disability support pension(a)	Widow allowance	Youth allowance(f)
Wife pension	Parenting payments(c)	Austudy payment
Carer payment(b)	Partner allowance	Sickness allowance
Bereavement allowance	Mature age allowance(d)	Special benefit
Rehabilitation allowance	Crisis payment	CDEP participant supplement
Farm family restart scheme	Exceptional circumstances payment	

NON-INCOME SUPPORT (NIS) PAYMENT TYPES

Family tax benefit(g)	Child care benefit(i)	One-off payment to seniors
Maternity allowance(h)	Pensioner education supplement	Self funded retiree's supplementary bonus
Double orphan pension	Mobility allowance	Rent assistance
Fares allowance	Carer allowance(j)	
	Aged persons savings bonus	

(a) Includes Disability wage supplement 1995–96 and 1996–97.

(b) Carer pension prior to 1 July 1997.

(c) Includes parenting payment (single) and parenting payment (partnered). Previously known as sole parent pension and parenting allowance.

(d) Includes mature age partner allowance.

(e) Includes job search allowance 1995–96 and 1996–97.

(f) Includes youth training allowance 1995–96 and 1996–97.

(g) Family tax benefit replaced family allowance and family tax payment on 1 July 2000.

(h) Includes maternity immunisation allowance.

(i) Commenced on 1 July 2000 and incorporated the child care cash rebate.

(j) Introduced on 1 July 1999 combining child disability allowance and domiciliary nursing care benefit (which was the responsibility of the Department of Health and Ageing).

AFTER TAX MEASURE – SIMPLE AVERAGE HOUSEHOLD DISPOSABLE INCOME INDICATOR

There are a number of ways to analyse income and to measure the extent of advantage or disadvantage in regions. While income is usually received by individuals, it is generally shared between members of a household. Furthermore, household disposable income is a measure that better represents the financial resources available to meet the ongoing needs of households.

Consequently, a simple measure of average household disposable income has been included in this publication. These estimates have been derived by deducting net tax from total gross income and dividing by the number of households in a region as counted in the 1996 and 2001 Censuses of Population and Housing. Such indicators are not available from any other source at the small area level.

As specified previously, total gross income is the sum of the income from all sources. Net tax is calculated by the ATO based on information provided by the taxpayer on their individual tax return. It is derived by deducting any allowed tax offsets (or rebates) and credits from gross tax and adding on any Medicare levy and Medicare levy surcharge. (Note: Due to a change in the calculation of net tax in 2000–01 there is a break in the series for this data item. Consequently, estimates of household disposable income are not directly comparable between 1995–96 and 2000–01. See Glossary for further details.)

AFTER TAX MEASURES – SIMPLE AVERAGE HOUSEHOLD DISPOSABLE INCOME INDICATOR *continued*

It should be noted that there are some limitations with this measure. Both ATO and FaCS income data include information for persons who may be residents in non-private dwellings (e.g. institutions, nursing homes, hostels, etc.) and therefore do not relate only to persons living in households. Consequently, the estimates of average household disposable income may be considerably higher than would generally be the case if income for residents of non-private dwellings was excluded. Furthermore, these estimates do not take into account the different compositions and number of persons in households (i.e. larger households would normally need more income than smaller households to maintain the same standard of living). That is, the representation of average household disposable income in this publication is the same for all sizes and compositions of households. Accordingly, these broad indicators should be analysed with care.

DATA LIMITATIONS

Administrative data are designed for particular government management purposes and therefore may have some limitations for statistical use. The following outlines some of the data limitations, in addition to those already mentioned, that should be borne in mind when analysing these experimental estimates.

Income for some low income earners, such as persons holding part-time, seasonal or casual jobs, may be excluded from ATO statistics as these persons may not be required to submit income tax returns when their incomes are below the annual tax free threshold and tax is not withheld. (Note: The tax free threshold was \$5,400 for 1995–96 to 1999–2000 and \$6,000 for 2000–01). The exclusion of these persons and their income is considered to be relatively minor.

Similarly, some persons receiving Commonwealth of Australia government pensions, benefits and allowances may not be required to lodge an income tax return. While their government cash benefit payments have been included in the estimates through the use of FaCS data any income they may receive from other sources will be excluded (as this income has not been captured from FaCS records). Note, however, that for those persons receiving Commonwealth of Australia government pensions, benefits and allowances who lodged an income tax return with the ATO, any income they received from other sources (e.g. wage and salary, investments, etc.) has been included under the relevant categories as this data has been recorded from the ATO database.

Also, from 1 July 2000, the introduction of the Senior Australians tax offset (SATO) has meant that eligible Australians of age pension age can earn more income before they pay tax and the Medicare levy. People who meet the SATO eligibility conditions and have not had any tax withheld during the year, do not have to lodge a tax return if their taxable income (in 2000–01) was less than \$20,000 (if they were single) and \$16,306 if they lived with a spouse for the full year. As a result, significant numbers of older Australians who are in employment, receiving a Centrelink age pension, or who are self funded retirees may no longer be reporting their income to the ATO.

DATA LIMITATIONS *continued*

Some forms of income are tax exempt and therefore are not generally required to be included in the tax return. These include pay and allowances for part-time service in the Defence Force Reserve and Emergency Reserve Forces and some scholarships and bursaries received by students. Further details of exempt income from tax returns are included in the *Taxpack* publication.

The exclusion of FaCS customers who were only on a non-income support benefit (particularly family tax benefit) for part of or the entire year is a significant omission from the estimates. The value of the excluded NIS payments was estimated at around \$4.6b dollars for total Australia for each of the years from 1995–96 to 1998–99, \$3.5b for 1999–2000 and almost \$9.5b in 2000–01. The large increase in these payments in 2000–01 was mainly due to significant changes to family assistance which were introduced in July 2000. Due to changes to database systems within FaCS it was not possible to include these data at this stage of the project. Steps are currently in progress to include these data for future series.

Through the tax system individuals may report very low or negative levels of income if they incur losses in their own unincorporated business or partnership or have very low or negative returns on their investments. These circumstances will have the effect of lowering total and average incomes in regions but may not necessarily indicate disadvantage or financial hardship as such persons, together with other members of the household, may have access to other financial resources or assets.

In applying postcode to SLA concordances to produce estimates by SLA it is assumed that the particular characteristics of any data item are uniformly distributed across a postcode. Resulting statistics will be less accurate if the variable being converted is not distributed across the postcode in the same way that the general population is distributed. For the purposes of this project it has been assumed that people with different sources of income are distributed across a postcode in the same way as the total population. Further details about the concording process are provided in Appendix 2.

The exclusion of CDEP data will have an effect on the estimates, particularly in SLAs/LGAs with large proportions of Indigenous people. Similarly, estimates will be lower than expected in areas where significant proportions of the population receive Service pensions from DVA.

SECTION 3

COMPARISON WITH ABS DATA

In this Section national and state/territory level source of income experimental estimates, compiled from ATO and FaCS data, are compared with similar data from the ABS Survey of Income and Housing Costs (SIHC). A brief summary of comparisons, with population census data, for small geographic areas is also provided.

Generally, differences between administrative and ABS data are expected as each agency collects data for different purposes, using different definitions, methodologies and reference periods. However, the comparisons provide a means for assessing trends, establishing whether counts are of an 'expected' magnitude and determining whether distributions across regions are similar. The comparisons are not a means for deciding whether a particular data source is 'right' or 'wrong'. As is the case with most administrative datasets, users need to be aware of the purposes for which the data are collected.

Overall, at the national and state and territory levels, the experimental source of income estimates have been found to be generally consistent with estimates derived from SIHC. Major differences are evident with the categories investment income, where the experimental estimates compiled from ATO data are significantly higher, and government cash benefit income, where the experimental estimates compiled from FaCS data are lower. Total or gross income from all sources are similar between the data sources with aggregate ATO/FaCS experimental estimates slightly higher than SIHC estimates.

SURVEY OF INCOME AND HOUSING COSTS

The Survey of Income and Housing Costs collects information by personal interview from usual residents of private dwellings throughout non-sparsely settled areas of Australia. Data are collected on sources of income, amounts received and the characteristics of persons aged 15 years and over. Expansion factors, or weights, are then used to multiply information collected for the sample to produce estimates for the whole population. The survey excludes households which contain members of non-Australian defence forces stationed in Australia; households which contain diplomatic personnel of overseas governments; and households in remote and sparsely settled areas of the Northern Territory (which accounts for approximately 20% of the population in the territory). Residents of non-private dwellings such as hotels, boarding schools, boarding houses and institutions, are also excluded. (Note: Information relating to residents of non-private dwellings are included in the experimental source of income estimates compiled from ATO and FaCS data).

SURVEY OF INCOME AND HOUSING COSTS *continued*

Income data collected in SIHC refers to regular and recurring cash receipts from employment, investments and transfers from government, private institutions and other households. Total or gross income is the sum of the income from all these sources before income tax and the Medicare levy have been deducted. The sources from which income may be received by individuals include:

- wages and salaries (whether from an employer or own corporate enterprise)
- profit/loss from own unincorporated business (including partnerships)
- investment income (interest, rent, dividends, royalties)
- government cash transfers (pensions, allowances, benefits)
- private cash transfers (e.g. superannuation, regular workers' compensation, income from annuities and child support).

The SIHC produces estimates of 'current' income as well as estimates of annual income in respect to the 'previous financial year'. For example, the 2000–01 survey provides estimates of 2000–01 current income and annual income in 1999–2000. The data used in the following comparison tables are based on current income, i.e. estimates of income being received at the time the data were collected.

Further details about the concepts and definitions relating to the SIHC data referred to in this publication can be referenced in *Household Income and Income Distribution, Australia, 2000–01* (cat. no. 6523.0).

RELIABILITY OF SURVEY ESTIMATES

It should be noted that two types of error are possible in an estimate based on a sample survey such as SIHC – sampling error and non-sampling error.

The sampling error is a measure of the variability that occurs by chance because a sample, rather than the entire population, is surveyed. As survey estimates are based on information obtained from occupants of a sample of dwellings they, and the movements derived from them, are subject to sampling variability; that is, they may differ from the estimates that would have been produced if all dwellings had been included in the survey. Relative standard errors which provide an indication of the percentage errors likely to have occurred due to sampling are available on request for the SIHC estimates shown in the following tables. The sample size for SIHC is suitable for producing reliable estimates at the Australian level. Estimates at the state and territory level for broad aggregates are also generally reliable although some estimates for Tasmania, the Northern Territory and the Australian Capital Territory should be used with caution.

Non-sampling errors refer to inaccuracies that may occur because of imperfections in reporting by respondents, errors made in collection such as in recording and coding data, and errors made in processing the data. Non-sampling errors may occur in any enumeration, whether it be a full census count or a sample survey (and also in compiling administrative data). It is not possible to quantify non-sampling error, but every effort is made to reduce it to a minimum by careful design of questionnaires, intensive training and supervision of survey interviewers and efficient operating procedures, etc.

Total income from all sources

Table 3.1 shows that, at the national and state/territory levels, the experimental estimates of total personal income from all sources compiled from ATO and FaCS data for each of the years 1995–96 to 2000–01 are consistent in broad magnitude with estimates derived from SIHC. Overall, the estimates derived from ATO/FaCS data are generally slightly higher than SIHC estimates (around 3% to 4% higher for total Australia).

For total Australia gross income estimates derived from ATO/FaCS data increased from \$290.6b in 1995–96 to \$384.8b in 2000–01, an increase of 32.4%. In comparison, SIHC estimates show that gross income increased by 33.2%, from \$277.4b in 1995–96 to \$369.6b in 2000–01.

Increases over the period 1995–96 to 2000–01 are also reasonably consistent for most states and territories except Tasmania and the Northern Territory. For these states/territories the larger variations may be due to sampling error in SIHC.

3.1 COMPARISON WITH ABS DATA, Total personal income from all sources, States and territories – 1995–96 to 2000–01

	1995–96	1996–97	1997–98	1998–99	1999–00	2000–01
<i>Data source</i>	\$b	\$b	\$b	\$b	\$b	\$b
New South Wales						
ATO/FaCS	102.7	107.5	113.9	120.8	128.5	138.8
SIHC(a)	97.9	102.1	108.4	na	122.7	128.5
Victoria						
ATO/FaCS	72.7	75.9	80.1	84.5	89.8	97.4
SIHC(a)	68.1	72.6	75.8	na	88.4	96.0
Queensland						
ATO/FaCS	48.6	51.2	54.2	57.6	60.9	64.8
SIHC(a)	46.7	51.5	56.2	na	60.3	63.9
South Australia						
ATO/FaCS	22.0	22.7	23.9	24.8	25.7	27.7
SIHC(a)	21.7	21.9	21.0	na	25.1	26.1
Western Australia						
ATO/FaCS	28.1	29.6	31.6	32.8	34.1	36.3
SIHC(a)	27.7	29.3	30.6	na	34.1	36.3
Tasmania						
ATO/FaCS	6.6	6.8	6.9	7.2	7.4	7.9
SIHC(a)	6.8	6.5	6.6	na	7.0	7.2
Northern Territory						
ATO/FaCS	2.9	3.0	3.2	3.3	3.4	3.5
SIHC(a)	2.7	3.4	3.9	na	3.3	3.9
Australian Capital Territory						
ATO/FaCS	6.1	6.1	6.4	6.8	7.3	7.9
SIHC(a)	5.7	6.3	5.9	na	7.0	7.6
Total Australia						
ATO/FaCS(b)	290.6	303.9	320.7	338.2	357.6	384.8
SIHC(a)	277.4	293.6	308.4	na	348.0	369.6

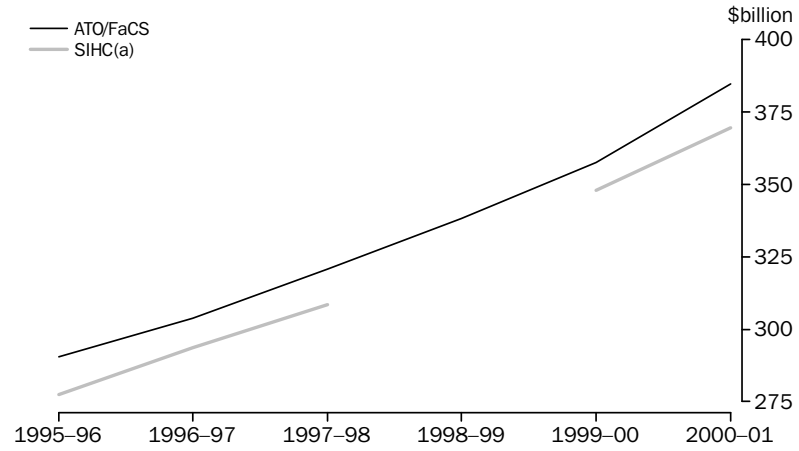
na not available

(a) Source: Survey of Income and Housing Costs, data available on request. Survey not conducted in 1998–99.

(b) Includes data that could not be allocated to a state or territory.

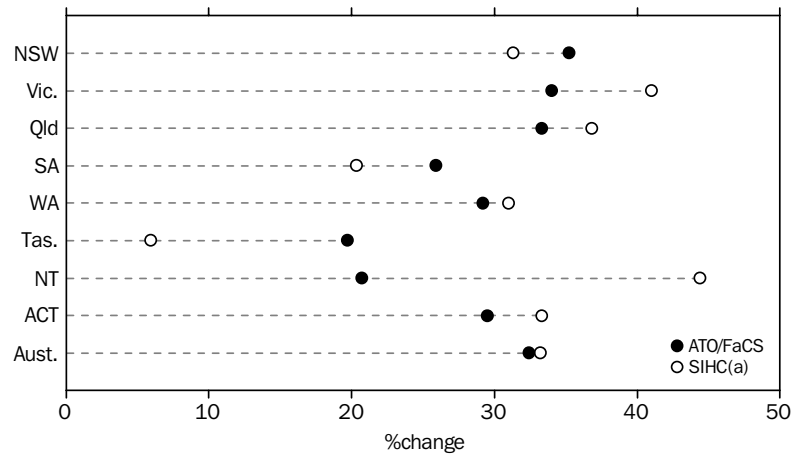
Total income from all sources *continued*

3.2 COMPARISON WITH ABS DATA, Total personal income from all sources, Australia – 1995–96 to 2000–01



(a) Source: Survey of Income and Housing Costs, data available on request. Survey not conducted in 1998–99.

3.3 COMPARISON WITH ABS DATA, Total personal income from all sources, States and territories – Percentage change 1995–96 to 2000–01

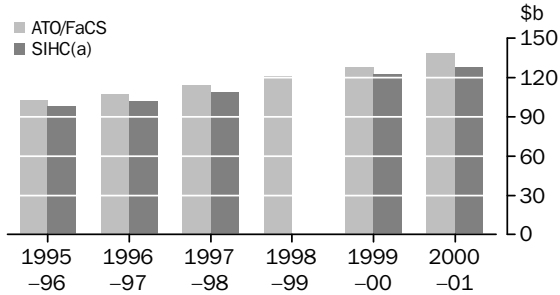


(a) Source: Survey of Income and Housing Costs, data available on request.

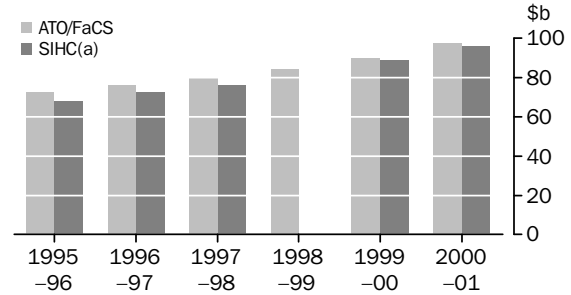
Total income from all sources *continued*

3.4 COMPARISON WITH ABS DATA, Total personal income from all sources, States and territories – 1995–96 to 2000–01

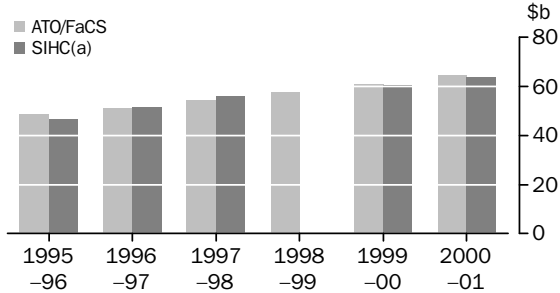
NEW SOUTH WALES



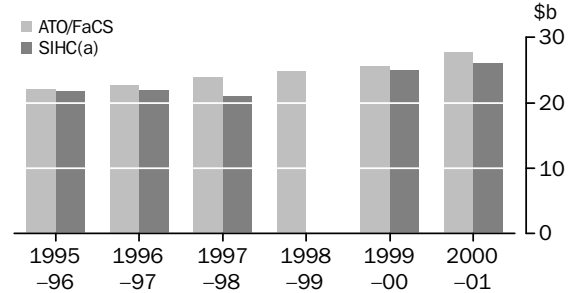
VICTORIA



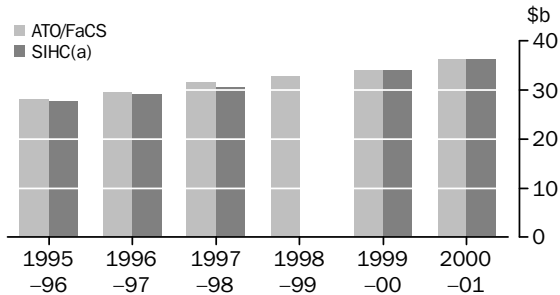
QUEENSLAND



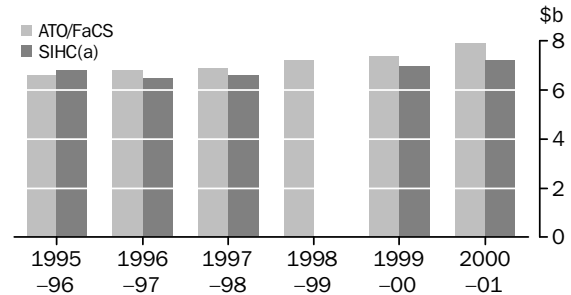
SOUTH AUSTRALIA



WESTERN AUSTRALIA



TASMANIA

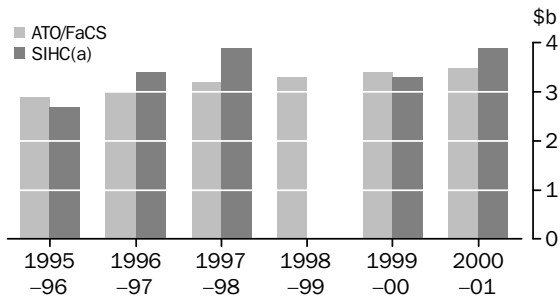


(a) Source: Survey of Income and Housing Costs, data available on request. Survey not conducted in 1998–99.

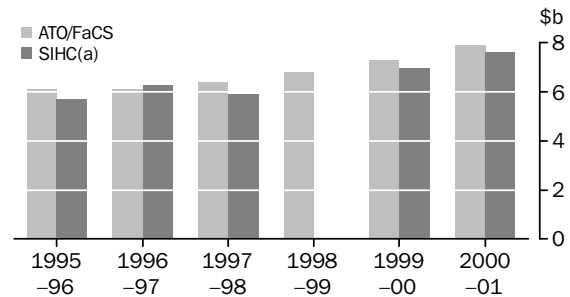
Total income from all sources *continued*

3.4 COMPARISON WITH ABS DATA, Total personal income from all sources, States and territories – 1995–96 to 2000–01 *continued*

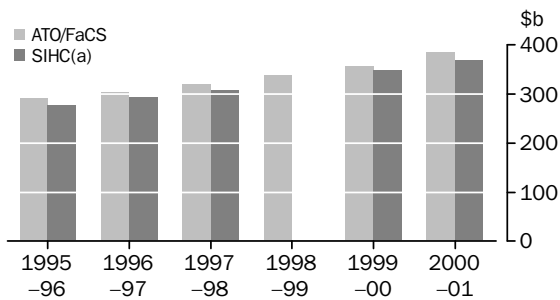
NORTHERN TERRITORY



AUSTRALIAN CAPITAL TERRITORY



AUSTRALIA



(a) Source: Survey of Income and Housing Costs, data available on request. Survey not conducted in 1998–99.

Source of personal income

Table 3.5 and the series of charts in graph 3.6 show that, at the national level, the experimental estimates by source of income are generally consistent with estimates derived from SIHC. Major differences are evident with the categories investment income, where the experimental estimates compiled from ATO data are significantly higher, and government cash benefit income, where the experimental estimates compiled from FaCS data are lower.

These differences can be generally explained by the definitional and methodological differences between the data sources. For example, the inclusion in ATO data of imputation credits (approximately \$4.5b in 2000–01) and that part of distributions from trusts – non-primary production which are not investments (also estimated at around \$4.5b) contribute significantly to the higher estimates. In addition, investment estimates from SIHC are mostly derived by assuming that current income is equal to previous financial year income and therefore may not accurately reflect the level of investment income in the current year.

Source of personal income *continued*

In the case of government cash benefits, the omission of CDEP and Department of Veterans' Affairs payments and the exclusion of FaCS 'non-income' support payments where this was the only payment type received by customers is likely to result in lower estimates when compared with SIHC data.

Overall, other sources of income such as wage and salary, own unincorporated business, superannuation and annuity and other income are consistent in broad magnitude with estimates derived from SIHC. Total disposable income is also consistent in broad magnitude between the different data sources with the experimental estimates for total Australia at \$303.7b in 2000–01 (up 30.6% from 1995–96) compared with \$301.0b from SIHC (up 34.9% from 1995–96).

As shown in table 3.7 and graphs 3.8 similar patterns are also evident at the state and territory level.

3.5 COMPARISON WITH ABS DATA, Source of personal income, Australia – 1995–96 to 2000–01

	1995–96	1996–97	1997–98	1998–99	1999–00	2000–01
<i>Source of personal income</i>	\$b	\$b	\$b	\$b	\$b	\$b
Wage and salary						
ATO	208.5	217.7	230.5	242.0	256.2	273.5
SIHC(a)	199.2	211.2	222.8	na	250.4	267.6
Own unincorporated business						
ATO	na	21.3	22.2	23.4	24.9	25.3
SIHC(a)	23.2	21.4	23.5	na	28.6	27.7
Investment						
ATO	na	22.7	24.5	25.7	26.3	31.9
SIHC(a)	11.0	14.4	13.0	na	17.3	16.3
Superannuation and annuity						
ATO	5.7	6.4	7.0	7.5	8.2	8.9
SIHC(a)	5.5	5.3	6.1	na	6.4	7.8
Government cash benefit						
FaCS	31.6	34.0	34.3	37.2	39.4	42.3
SIHC(a)	36.0	38.5	39.1	na	41.1	46.4
Other income						
ATO	1.7	1.9	2.2	2.4	2.7	2.9
SIHC(a)	2.5	2.9	3.7	na	4.1	3.9
Total income from all sources						
ATO/FaCS	290.6	303.9	320.7	338.2	357.6	384.8
SIHC(a)	277.4	293.6	308.4	na	348.0	369.6
Net tax(b)						
ATO	58.2	62.8	67.9	72.6	80.0	81.2
SIHC(a)	54.3	57.2	61.7	na	73.8	68.6
Total disposable income						
ATO/FaCS	232.4	241.1	252.8	265.6	277.7	303.7
SIHC(a)	223.0	236.4	246.7	na	274.2	301.0

na not available

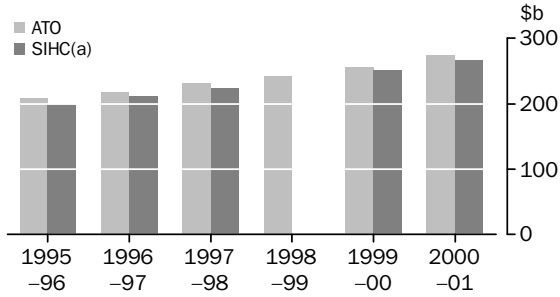
(a) Source: Survey of Income and Housing Costs, data available on request. Survey not conducted in 1998–99.

(b) Break in series from 2000–01. Data not comparable with previous years. See Glossary for further details.

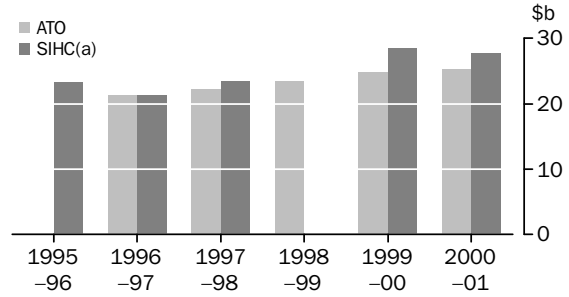
Source of personal income *continued*

3.6 COMPARISON WITH ABS DATA, Source of personal income, Australia – 1995–96 to 2000–01

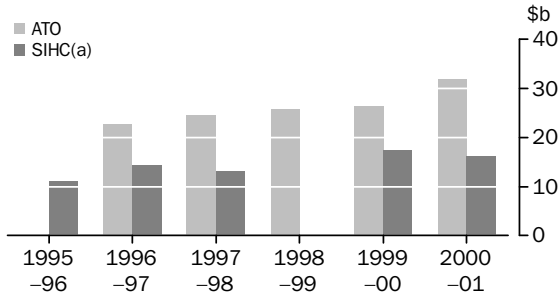
WAGE AND SALARY



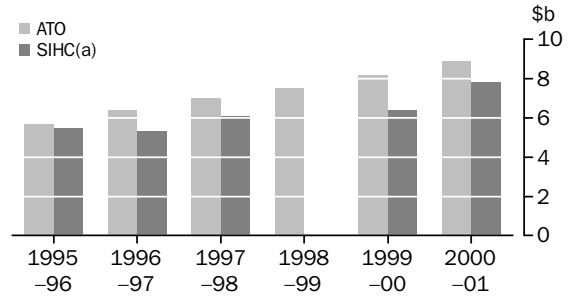
OWN UNINCORPORATED BUSINESS



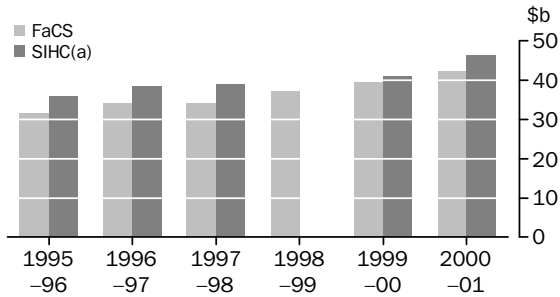
INVESTMENT



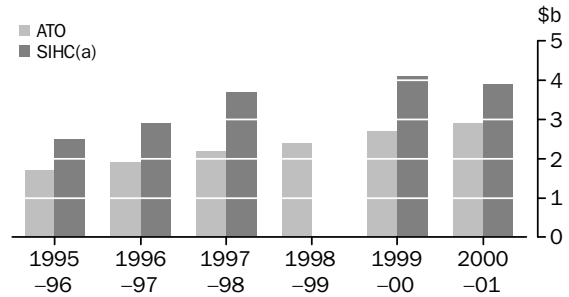
SUPERANNUATION AND ANNUITY



GOVERNMENT CASH BENEFIT



OTHER INCOME



(a) Source: Survey of Income and Housing Costs, data available on request. Survey not conducted in 1998–99.

Source of personal income *continued***3.7 COMPARISON WITH ABS DATA, Source of personal income, States and territories – 2000–01**

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total Aust.(a)
Source of income	\$b	\$b	\$b	\$b	\$b	\$b	\$b	\$b	\$b
Wage and salary									
ATO	99.9	69.4	45.9	18.4	25.7	5.2	2.8	6.1	273.5
SIHC(b)	96.9	70.1	43.9	18.0	25.0	4.9	3.0	5.8	267.6
Own unincorporated business									
ATO	8.7	5.9	4.5	2.2	2.9	0.6	0.1	0.4	25.3
SIHC(b)	7.2	6.5	6.8	1.6	4.1	0.4	0.5	0.5	27.7
Investment									
ATO	12.1	8.9	4.4	2.3	3.0	0.6	0.1	0.5	31.9
SIHC(b)	5.6	5.1	2.4	1.0	1.6	0.2	0.1	0.3	16.3
Superannuation and annuity									
ATO	3.0	2.4	1.3	0.8	0.7	0.3	—	0.5	8.9
SIHC(b)	2.6	2.0	1.1	0.7	0.9	0.2	—	0.3	7.8
Government cash benefit									
FaCS	13.9	10.1	8.2	3.8	3.7	1.3	0.4	0.4	42.3
SIHC(b)	14.9	11.4	9.1	4.6	4.3	1.5	0.2	0.5	46.4
Other income									
ATO	1.2	0.7	0.4	0.2	0.3	—	—	0.1	2.9
SIHC(b)	1.4	1.0	0.6	0.3	0.5	—	0.1	0.1	3.9
Total income from all sources									
ATO/FaCS	138.8	97.4	64.8	27.7	36.3	7.9	3.5	7.9	384.8
SIHC(b)	128.5	96.0	63.9	26.1	36.3	7.2	3.9	7.6	369.6
Net tax(c)									
ATO	31.4	20.6	12.4	5.2	7.5	1.4	0.7	1.9	81.2
SIHC(b)	25.1	18.1	11.0	4.2	6.8	1.0	0.8	1.6	68.6
Total disposable income									
ATO/FaCS	107.4	76.8	52.3	22.5	28.8	6.5	2.8	6.0	303.7
SIHC(b)	103.4	77.8	52.9	21.9	29.5	6.2	3.1	6.0	301.0

— nil or rounded to zero (including null cells)

(a) Includes data that could not be allocated to a state or territory.

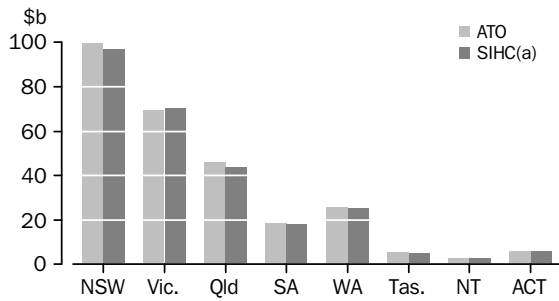
(b) Source: Survey of Income and Housing Costs, data available on request.

(c) Break in series from 2000–01. Data not comparable with previous years. See Glossary for further details.

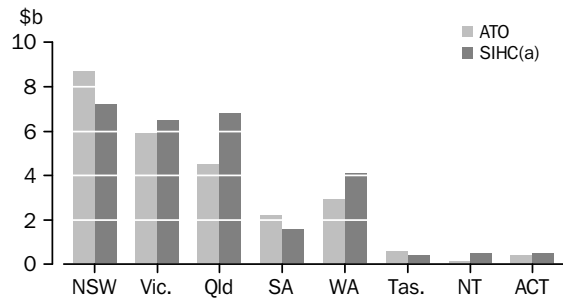
Source of personal income *continued*

3.8 COMPARISON WITH ABS DATA, Source of personal income, States and territories – 2000–01

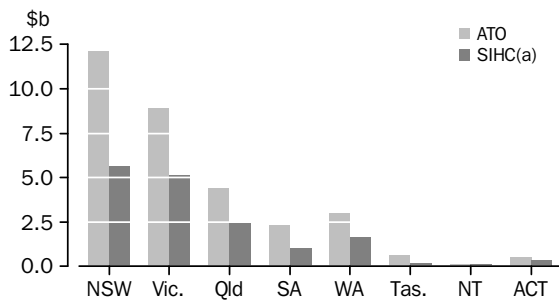
WAGE AND SALARY



OWN UNINCORPORATED BUSINESS



INVESTMENT



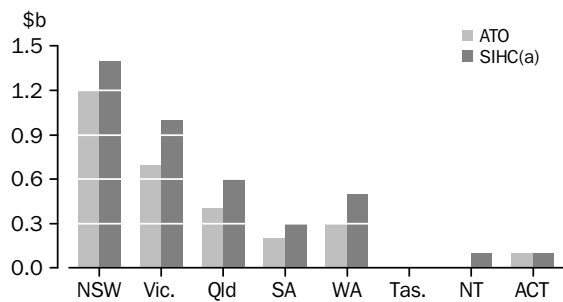
SUPERANNUATION AND ANNUITY



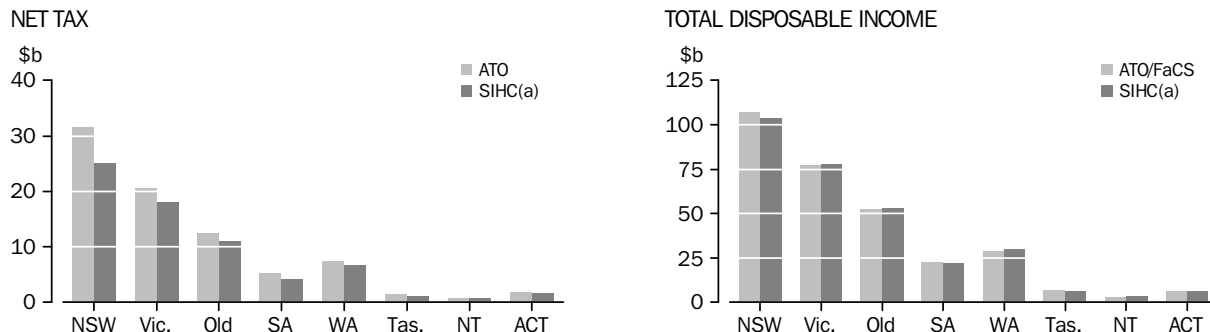
GOVERNMENT CASH BENEFIT



OTHER INCOME



(a) Source: Survey of Income and Housing Costs, data available on request.

Source of personal income *continued***3.8 COMPARISON WITH ABS DATA, Source of personal income, States and territories – 2000–01** *continued*

(a) Source: Survey of Income and Housing Costs, data available on request.

CENSUS OF POPULATION AND HOUSING

For comparison purposes at the small area level (i.e. SLA and LGA) estimates of total income have been derived from the 2001 Census of Population and Housing.

In the census, people aged 15 years and over are asked to indicate their usual gross weekly income, which is the income before tax, superannuation, health insurance or other deductions are made. Gross income includes family payments, unemployment benefits, student allowances, maintenance (child support), superannuation, wages, salary, overtime, dividends, rents received, interest received, business or farm income (less operating expenses) and workers' compensation received. As individual income data is collected in ranges the estimate of total income for an area has been calculated by taking the mid-point of each income range and multiplying by the number of people reporting income in that range.

At the SLA level the comparison of total gross income between 2000–01 ATO/FaCS source of income estimates and total income estimates derived from the 2001 census show that for around 86% of SLAs the ATO/FaCS estimate is within $\pm 25\%$ of the census estimate.

As LGAs are made up of one or more SLAs similar proportions are also evident at the LGA level with the ATO/FaCS estimate being within $\pm 25\%$ of the census estimate for around 90% of LGAs.

In the table in Appendix 1, LGAs with a difference of more than $\pm 25\%$ in comparison to estimates of total income from the census have been marked with an asterisk (*). While no set pattern is apparent the large differences are generally the result of postcode to SLA concordance issues, collection and processing issues in ATO returns (e.g. use of Post Office boxes instead of home address postcode), as well as a tendency for incomes to be understated in the census.

As mentioned throughout this publication users should analyse any small area data with care. Definitional issues, such as the omission of CDEP data from the estimates, will also have an effect for LGAs with significant proportions of Indigenous people.

CENSUS OF POPULATION AND HOUSING *continued*

In some cases, despite the large percentage differences, rankings of LGAs by average household incomes for example, are broadly consistent with similar rankings based on census data. For example, of the top ten LGAs in Australia with the highest average household incomes, as ranked by census data, seven of these are also ranked in the top ten based on the ATO/FaCS experimental estimates. Similarly, of the top 100 LGAs ranked by census data, 77 of these are also ranked in the top 100 based on ATO/FaCS estimates. For the bottom 100 LGAs ranked by census data, 63 of these are also ranked in the bottom 100 based on ATO/FaCS estimates.

Further analysis of the rankings of average household income by LGA shows that an approximate correlation coefficient between the two series of data is 0.82. This coefficient has been calculated using Spearman's Rank Correlation Coefficient formula:

$$r = 1 - \frac{6\sum d^2}{N(N^2 - 1)}$$

where d is the difference in rank for each LGA and N is the number of LGAs. When $r = 1$ there is perfect correlation between the series being compared. When $r = 0$ there is no correlation.

CONCLUSION

The experimental estimates presented in this information paper demonstrate the capability of compiling statistical indicators, not previously available, from administrative data sources. However, users need to be mindful of the definitions and limitations of the data items and the purposes for which they were collected and use the data with care.

Further work to refine and improve the quality of the estimates, including compiling similar estimates for subsequent years, are dependent on the usefulness of these statistics as indicators of regional economic activity and relative advantage or disadvantage in regions.

Feedback from readers regarding the range, quality and usefulness of these statistics and the explanations provided are welcome. Any comments can be forwarded to the contact officer for this publication:

Mark Nowosilskyj
Rural and Regional Statistics National Centre,
Australian Bureau of Statistics,
GPO Box 2272, Adelaide SA 2001
Ph (08) 8237 7358
email <mark.now@abs.gov.au>

or

The Director
Rural and Regional Statistics National Centre,
Australian Bureau of Statistics,
GPO Box 2272, Adelaide SA 2001
Ph (08) 8237 7368
email <claire.conroy@abs.gov.au>.

The following tables in this Section provide some examples, for illustrative purposes, of the statistics that have been compiled from the ATO and FaCS administrative sources. These types of data have not been previously available at the small area level from any other data source and should assist users to better understand regional populations and economies.

The estimates are considered to be experimental in nature and should be used with care. Some of the assumptions relied upon cannot be directly tested. In interpreting the results, users are advised to be mindful of the assumptions, data definitions and methodologies adopted and outlined in Section 2 before deciding on the appropriate fitness of these statistics for particular purposes.

Appendix 1 also presents a breakdown of total personal income by source for each LGA in Australia for 2000–01. Estimates of average weekly household disposable income are also shown.

Data for previous years, including data by Statistical Local Area are available as data cubes (Excel spreadsheets) from the ABS web site. The data cubes also include counts of the number of people earning or receiving income from each source.

As mentioned in Section 2, the simple after tax measure of average household disposable income has been derived from total income data that includes income for persons in non-private dwellings. The general effect of this derivation is that household averages will be higher than would normally be expected. This is accentuated at the SLA level, particularly for SLAs with small populations and for SLAs with significant proportions of the population resident in non-private dwellings (e.g. mining camps). It should also be noted that the concordance of postcode data to estimates for SLAs may be problematical for some SLAs, particularly those with small populations. The exclusion of CDEP and DVA data will have an effect on SLAs with significant proportions of people in these population groups.

Separate data cubes are also available from the ABS web site that provide further details of government cash benefit data not included in this paper. These spreadsheets provide a breakdown of the total payments to income support customers by five main payment types – age pension, disability support pension, newstart allowance, youth allowance and parenting payment. These data are available by SLA for the years 1995–96 to 2001–02 and should assist users with more detailed analysis of the economic wellbeing of individuals and the contribution of different government cash benefits to total income in regions.

METROPOLITAN AND NON-METROPOLITAN AUSTRALIA

A comparison of the sources of income between persons in metropolitan and non-metropolitan Australia highlights some considerable differences. In non-metropolitan Australia 9.9% of total personal income in 2000–01 was derived by persons in their own unincorporated business in comparison to 5.5% for persons in major metropolitan areas. This most likely reflects the prominence of small business, and hence the importance of this business sector to rural and regional economies. Income from government cash benefits in 2000–01 is also significantly higher in non-metropolitan Australia, at 15.2% compared with 9.6% for metropolitan areas. To some extent this may reflect the lack of employment opportunities in non-metropolitan areas (i.e. those persons receiving newstart allowance), the ageing population, including the movement of retirees to coastal areas (i.e. age pensioners) or, more generally, individuals and families on low incomes who reside or move to regional areas for lifestyle reasons and/or cheaper costs.

Although the proportions differ slightly, similar patterns were also evident in previous years.

In 2000–01, average weekly household disposable income for households in metropolitan areas was estimated at \$883 compared with \$728 for households in non-metropolitan areas.

METROPOLITAN AND NON-METROPOLITAN AUSTRALIA *continued*

4.1 SOURCE OF PERSONAL INCOME(a), Metropolitan Australia – 1995–96 to 2000–01

Source of income	1995–96	1996–97	1997–98	1998–99	1999–00	2000–01
VALUE (\$m)						
Wage and salary	159 586.5	166 641.9	177 298.9	186 886.4	198 916.2	212 979.8
Own unincorporated business	na	13 653.6	14 635.6	15 807.1	17 291.0	16 190.0
Investment	na	17 691.8	19 260.3	20 323.5	20 770.9	25 342.6
Superannuation and annuity	4 380.1	4 836.2	5 285.4	5 692.8	6 242.7	6 807.0
Government cash benefit	21 112.2	22 665.1	22 826.9	24 883.7	26 272.8	28 122.1
Other income	1 335.1	1 507.1	1 760.5	2 008.4	2 234.3	2 475.5
<i>Total income from all sources</i>	<i>216 743.7</i>	<i>226 995.6</i>	<i>241 067.6</i>	<i>255 601.9</i>	<i>271 727.9</i>	<i>291 917.0</i>
Net tax(b)	44 964.3	48 633.4	53 072.7	57 183.2	63 469.5	64 810.8
<i>Total disposable income</i>	<i>171 779.4</i>	<i>178 362.2</i>	<i>187 994.9</i>	<i>198 418.8</i>	<i>208 258.4</i>	<i>227 106.1</i>
NUMBER ('000)						
Total number of households(c)	4 528.5	na	na	na	na	4 947.0
VALUE (\$)						
Average weekly household disposable income(b)	729	na	na	na	na	883
PROPORTION (%)						
Wage and salary	73.6	73.4	73.5	73.1	73.2	73.0
Own unincorporated business	na	6.0	6.1	6.2	6.4	5.5
Investment	na	7.8	8.0	8.0	7.6	8.7
Superannuation and annuity	2.0	2.1	2.2	2.2	2.3	2.3
Government cash benefit	9.7	10.0	9.5	9.7	9.7	9.6
Other income	0.6	0.7	0.7	0.8	0.8	0.8
<i>Total income from all sources</i>	<i>100.0</i>	<i>100.0</i>	<i>100.0</i>	<i>100.0</i>	<i>100.0</i>	<i>100.0</i>

na not available

(a) Source: Government cash benefit data – FaCS. All other income data items – ATO.

(b) Break in series from 2000–01. Data not comparable with previous years. See Glossary for further details.

(c) Source: ABS Census of Population and Housing. Excludes households comprising visitors only.

METROPOLITAN AND NON-METROPOLITAN AUSTRALIA *continued*

4.2 SOURCE OF PERSONAL INCOME(a), Non-metropolitan Australia – 1995–96 to 2000–01

Source of income	1995–96	1996–97	1997–98	1998–99	1999–00	2000–01
VALUE (\$m)						
Wage and salary	47 783.5	49 816.5	52 303.7	54 152.2	56 210.9	59 306.6
Own unincorporated business	na	7 427.2	7 511.7	7 380.7	7 455.2	8 996.5
Investment	na	4 808.4	5 090.5	5 256.3	5 343.4	6 353.9
Superannuation and annuity	1 309.1	1 484.8	1 670.1	1 762.6	1 901.8	2 071.4
Government cash benefit	10 060.7	10 859.0	11 027.7	11 995.8	12 761.2	13 779.4
Other income	300.4	325.6	377.7	404.1	417.3	437.0
<i>Total income from all sources</i>	<i>71 936.6</i>	<i>74 721.5</i>	<i>77 981.4</i>	<i>80 951.7</i>	<i>84 089.8</i>	<i>90 944.7</i>
Net tax(b)	12 783.6	13 647.1	14 481.4	15 038.0	16 115.0	15 937.7
<i>Total disposable income</i>	<i>59 153.1</i>	<i>61 074.4</i>	<i>63 500.0</i>	<i>65 913.7</i>	<i>67 974.8</i>	<i>75 007.0</i>
NUMBER ('000)						
Total number of households(c)	1 845.4	na	na	na	na	1 980.5
VALUE (\$)						
Average weekly household disposable income(b)	616	na	na	na	na	728
PROPORTION (%)						
Wage and salary	66.4	66.7	67.1	66.9	66.8	65.2
Own unincorporated business	na	9.9	9.6	9.1	8.9	9.9
Investment	na	6.4	6.5	6.5	6.4	7.0
Superannuation and annuity	1.8	2.0	2.1	2.2	2.3	2.3
Government cash benefit	14.0	14.5	14.1	14.8	15.2	15.2
Other income	0.4	0.4	0.5	0.5	0.5	0.5
<i>Total income from all sources</i>	<i>100.0</i>	<i>100.0</i>	<i>100.0</i>	<i>100.0</i>	<i>100.0</i>	<i>100.0</i>

na not available

(a) Source: Government cash benefit data – FaCS. All other income data items – ATO.

(b) Break in series from 2000–01. Data not comparable with previous years. See Glossary for further details.

(c) Source: ABS Census of Population and Housing. Excludes households comprising visitors only.

APPENDIX 1

SOURCE OF PERSONAL INCOME BY LOCAL GOVERNMENT AREA

A1.1 SOURCE OF PERSONAL INCOME, Local Government Areas, New South Wales – 2000–01

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
10050	Albury (C)	568.4	59.4	65.4	17.3	103.4	2.9	816.7	156.1	16 581	766
10110	Armidale Dumaresq (A)	270.3	35.6	36.6	13.6	52.4	2.3	410.9	76.6	8 295	775
10150	Ashfield (A)	713.1	53.5	59.3	13.3	83.2	5.7	928.0	205.4	15 289	909
10200	Auburn (A)	656.9	40.0	20.4	7.9	158.0	2.3	885.6	151.5	16 957	832
10250	Ballina (A)	347.6	56.9	58.7	27.0	109.8	3.6	603.6	99.0	14 559	666
10300	Balranald (A)*	30.1	11.3	3.0	0.6	8.1	0.2	53.3	8.2	954	909
10350	Bankstown (C)	2 234.6	142.4	101.6	48.3	428.5	7.7	2 963.1	556.1	54 663	847
10400	Barraba (A)	15.9	4.9	1.7	0.4	7.7	0.2	30.8	3.8	892	581
10450	Bathurst (C)	403.6	37.0	29.9	11.4	62.2	2.4	546.6	105.1	10 467	811
10500	Baulkham Hills (A)	2 721.6	163.2	349.9	72.2	130.3	26.5	3 463.8	911.2	43 761	1 122
10550	Bega Valley (A)	261.1	54.0	55.0	22.1	84.2	3.9	480.3	80.6	11 376	676
10600	Bellingen (A)	87.7	16.9	13.7	7.0	43.9	1.5	170.8	24.0	4 699	600
10650	Berrigan (A)	71.4	23.7	14.3	2.9	17.8	0.6	130.7	21.7	2 997	699
10700	Bingara (A)	13.2	4.6	2.2	0.5	8.0	0.1	28.6	3.5	859	562
10750	Blacktown (C)	4 244.5	205.5	91.2	37.2	570.0	12.8	5 161.2	1 030.1	82 042	968
10800	Bland (A)	51.1	42.4	9.1	1.3	14.3	0.2	118.4	18.3	2 385	808
10850	Blayney (A)	76.9	10.2	5.6	1.4	15.0	0.3	109.4	19.8	2 253	765
10900	Blue Mountains (C)	1 198.3	85.7	82.5	51.5	140.9	9.0	1 567.9	335.2	27 444	864
10950	Bogan (A)	28.6	10.2	4.0	0.3	8.1	0.1	51.2	8.6	1 140	719
11000	Bombala (A)	27.3	7.8	3.5	1.0	6.8	0.4	46.8	7.5	1 004	751
11050	Boorowa (A)	20.9	8.4	7.7	0.7	6.2	0.1	44.0	8.4	912	751
11100	Botany Bay (C)	598.7	34.7	32.9	8.8	74.1	3.0	752.1	152.9	13 004	886
11150	Bourke (A)	34.9	7.4	3.2	0.6	9.4	0.2	55.7	9.1	1 187	756
11200	Brewarrina (A)	17.2	6.4	1.1	0.1	7.1	—	32.0	4.6	657	800
11250	Broken Hill (C)	214.3	20.1	14.1	4.0	74.6	0.5	327.6	54.0	8 190	642
11300	Burwood (A)	473.9	48.4	60.2	11.4	57.3	3.1	654.3	146.3	10 356	943
11350	Byron (A)	222.1	44.7	49.4	12.8	103.1	4.6	436.7	70.1	11 050	638
11400	Cabonne (A)	122.0	29.4	15.5	2.8	28.9	0.7	199.4	34.5	4 374	725
11450	Camden (A)	825.9	56.1	38.2	10.1	54.4	2.9	987.7	219.0	14 212	1 040
11500	Campbelltown (C)	2 174.2	94.7	43.0	24.7	310.2	6.1	2 652.9	515.4	46 530	883
11550	Canterbury (C)	1 691.0	124.1	101.6	32.3	342.5	8.0	2 299.4	418.0	45 567	794
11600	Carrathool (A)	33.3	17.4	4.1	0.4	5.8	0.1	61.1	10.7	1 187	818
11700	Central Darling (A)	15.9	6.1	2.1	0.2	7.6	0.1	32.1	4.5	855	621
11720	Cessnock (C)	548.6	23.1	25.2	13.6	147.6	1.8	759.9	140.3	16 406	726
11750	Cobar (A)	75.7	8.3	3.8	0.6	10.1	0.2	98.7	20.6	1 824	823

* Difference of more than ±25% in comparison to estimate of total income from the Census of Population and Housing.

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.1 SOURCE OF PERSONAL INCOME, Local Government Areas, New South Wales – 2000–01 *continued*

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
11800	Coffs Harbour (C)	540.7	69.0	62.4	31.4	191.5	5.5	900.5	139.8	22 582	648
11850	Conargo (A)	14.3	3.9	2.3	0.4	3.2	0.1	24.2	4.1	502	770
11900	Concord (A)	538.3	36.9	68.0	12.1	38.6	7.0	701.0	174.5	9 376	1 080
11950	Coolah (A)	30.8	11.9	6.3	0.6	10.9	0.2	60.7	9.7	1 422	690
12000	Coolamon (A)	34.9	24.9	5.6	0.8	9.0	0.1	75.3	12.9	1 425	842
12050	Cooma-Monaro (A)	72.7	14.2	8.0	4.4	14.5	0.9	114.8	20.6	3 536	512
12100	Coonabarabran (A)	49.9	13.2	6.4	1.5	21.1	0.3	92.5	13.5	2 535	599
12150	Coonamble (A)	37.9	19.4	8.7	0.7	13.9	0.1	80.8	12.9	1 678	777
12200	Cootamundra (A)	79.3	19.9	14.0	2.6	20.0	0.3	136.1	23.9	2 819	766
12250	Copmanhurst (A)	34.8	3.8	3.2	1.7	14.1	0.2	57.8	8.4	1 532	619
12300	Corowa (A)	90.2	22.0	16.2	4.7	18.6	0.4	152.0	26.9	3 277	734
12350	Cowra (A)	114.6	26.2	17.3	4.0	34.3	0.7	197.0	31.9	4 716	673
12400	Crookwell (A)	45.6	16.7	6.5	1.5	9.6	0.4	80.3	13.7	1 602	800
12450	Culcairn (A)	34.3	15.0	6.0	1.0	9.4	0.4	66.1	10.7	1 419	751
12500	Deniliquin (A)	80.8	18.6	11.2	2.2	18.9	0.4	132.1	22.0	3 100	683
12550	Drummoyne (A)	808.5	59.3	120.9	19.4	52.7	10.3	1 071.0	292.2	13 836	1 082
12600	Dubbo (C)	476.8	57.8	51.5	10.2	86.2	1.6	684.1	126.8	13 256	809
12700	Dungog (A)	85.1	9.4	12.7	3.7	18.4	0.7	129.8	23.6	2 921	700
12750	Eurobodalla (A)	238.8	45.1	48.8	38.8	115.1	5.7	492.3	72.7	13 178	612
12800	Evans (A)	68.2	6.4	5.1	1.9	10.8	0.4	92.8	17.8	1 817	794
12850	Fairfield (C)	2 141.2	159.9	73.2	15.9	538.9	7.5	2 936.7	505.5	54 753	854
12900	Forbes (A)	92.4	24.8	12.4	2.6	25.8	0.3	158.3	24.6	3 604	714
12950	Gilgandra (A)	37.1	13.4	5.9	0.7	14.5	0.1	71.7	10.9	1 696	690
13000	Glen Innes (A)	48.4	11.6	6.3	1.7	17.9	0.3	86.2	12.5	2 299	617
13050	Gloucester (A)	44.0	5.6	6.4	1.9	13.6	0.4	71.7	12.2	1 845	621
13100	Gosford (C)	2 163.1	198.0	233.5	101.0	365.8	21.8	3 083.1	631.9	59 301	795
13150	Goulburn (C)	265.6	24.2	23.1	10.7	51.1	1.5	376.2	68.8	7 738	764
13200	Grafton (C)	149.6	14.4	13.3	7.2	53.3	0.9	238.7	36.5	6 362	611
13300	Greater Lithgow (C)	264.9	13.4	11.6	7.1	57.2	0.9	355.1	69.4	7 249	758
13350	Greater Taree (C)	358.4	51.4	46.4	23.5	150.1	2.9	632.7	94.7	16 497	627
13400	Great Lakes (A)	237.3	40.8	51.8	25.1	107.4	2.9	465.2	70.8	12 784	593
13450	Griffith (C)	288.6	55.5	39.4	4.7	47.4	1.3	436.9	82.0	8 258	826
13500	Gundagai (A)	37.5	11.2	5.2	0.6	8.5	0.1	62.9	9.8	1 379	740
13550	Gunnedah (A)	119.1	15.4	14.7	3.2	33.5	0.5	186.3	31.6	4 471	666
13600	Gunning (A)	27.5	8.4	2.7	1.3	3.6	0.2	43.7	8.7	820	821
13650	Guyra (A)	32.3	18.8	5.7	0.7	12.8	0.8	71.1	10.6	1 564	745
13700	Harden (A)	36.5	9.0	6.8	1.0	10.9	0.1	64.2	10.5	1 439	718
13750	Hastings (A)	545.0	82.7	92.9	47.2	204.3	7.1	979.1	155.5	25 055	632
13800	Hawkesbury (C)	932.0	92.1	68.4	20.7	93.8	4.9	1 211.9	256.2	20 667	889
13850	Hay (A)	33.6	11.7	4.2	0.6	7.8	0.2	58.0	9.6	1 295	719
13900	Holbrook (A)	25.7	7.8	5.7	0.9	5.2	0.3	45.6	8.2	920	782
13950	Holroyd (C)	1 223.1	75.3	48.7	20.8	205.1	4.6	1 577.7	300.7	30 562	804
14000	Hornsby (A)	3 158.1	183.2	439.2	113.7	143.7	44.0	4 081.9	1 094.2	49 289	1 166
14050	Hume (A)	79.7	18.8	10.2	2.8	14.6	0.4	126.4	22.8	2 539	785
14100	Hunter's Hill (A)*	342.3	43.4	170.3	14.4	16.8	18.8	606.0	208.2	4 207	1 818

* Difference of more than ±25% in comparison to estimate of total income from the Census of Population and Housing.

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.1 SOURCE OF PERSONAL INCOME, Local Government Areas, New South Wales – 2000–01 *continued*

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
14150	Hurstville (C)	1 177.4	73.8	116.6	39.3	136.1	7.2	1 550.3	338.6	25 923	899
14200	Inverell (A)	131.6	24.4	18.6	3.9	46.8	0.7	226.0	34.3	5 771	639
14250	Jerilderie (A)	20.2	9.8	4.8	0.4	3.1	0.1	38.4	6.8	669	907
14300	Junee (A)	55.8	12.3	6.5	1.4	13.7	0.1	89.7	15.7	1 804	789
14350	Kempsey (A)	199.2	24.4	22.4	10.6	102.0	1.9	360.5	49.2	9 975	600
14400	Kiama (A)	267.8	26.3	34.9	16.3	36.5	3.1	384.8	80.3	6 831	857
14450	Kogarah (A)	912.0	69.3	124.6	28.1	86.7	6.5	1 227.3	283.5	17 990	1 009
14500	Ku-ring-gai (A)*	2 706.7	331.5	1 035.4	155.6	67.3	101.8	4 398.3	1 456.0	33 402	1 694
14550	Kyogle (A)	73.7	11.4	7.4	2.9	35.0	0.4	130.9	17.5	3 488	625
14600	Lachlan (A)	55.5	42.5	8.9	0.9	19.1	0.1	127.1	19.6	2 638	784
14650	Lake Macquarie (C)	2 363.5	158.3	198.1	98.0	499.6	14.0	3 331.5	639.9	66 560	778
14700	Lane Cove (A)*	901.4	83.6	178.2	28.8	27.4	26.7	1 246.1	393.2	11 976	1 370
14750	Leeton (A)	135.2	26.3	8.6	2.6	23.5	0.4	196.6	35.2	4 012	773
14800	Leichhardt (A)	1 741.3	114.0	151.3	23.6	105.0	26.1	2 161.3	609.6	27 430	1 088
14850	Lismore (C)	393.6	44.1	40.3	16.4	132.6	3.0	630.0	97.7	15 666	653
14900	Liverpool (C)	2 160.8	147.8	66.0	19.3	328.8	7.0	2 729.9	525.3	48 279	878
14950	Lockhart (A)*	31.6	22.1	5.6	1.1	7.4	0.3	68.0	11.7	1 245	871
15000	Macleay (A)	133.9	26.5	18.3	12.9	66.9	1.1	259.6	35.6	6 545	658
15050	Maitland (C)	754.1	43.2	54.5	19.2	138.2	3.3	1 012.5	203.7	19 384	802
15100	Manilla (A)	22.9	4.3	2.7	0.7	11.2	0.2	42.0	5.7	1 236	565
15150	Manly (A)*	1 012.9	83.1	215.8	37.6	38.2	34.6	1 422.3	435.1	15 204	1 249
15200	Marrickville (A)	1 381.5	74.6	48.0	12.3	175.5	5.8	1 697.7	361.5	29 584	869
15250	Merriwa (A)	20.3	6.7	6.6	0.6	5.5	0.3	40.0	7.8	915	677
15300	Moree Plains (A)	178.7	22.5	29.1	1.7	34.3	0.8	267.1	54.8	5 464	747
15350	Mosman (A)*	1 084.8	136.8	413.7	40.0	17.0	71.7	1 763.9	641.4	11 098	1 945
15400	Mudgee (A)	193.0	27.2	20.6	4.5	49.3	1.1	295.8	54.7	6 587	704
15450	Mulwara (A)	74.2	7.3	7.6	3.5	13.7	0.5	106.8	20.0	2 573	649
15500	Murray (A)	64.4	13.0	9.7	2.7	14.7	0.4	104.7	17.4	2 221	756
15550	Murrumbidgee (A)	28.8	9.4	3.3	0.4	4.3	0.1	46.3	8.4	943	775
15600	Murrurundi (A)	18.2	4.0	4.9	0.6	5.7	0.5	33.9	6.2	836	636
15650	Muswellbrook (A)	228.7	13.9	11.8	4.1	31.4	0.8	290.7	64.5	5 281	824
15700	Nambucca (A)	110.3	15.0	15.9	9.8	71.9	1.5	224.5	28.1	6 977	541
15750	Narrabri (A)	163.3	23.0	18.0	3.0	31.3	0.4	238.9	45.1	5 094	732
15800	Narrandera (A)	60.8	26.4	6.8	1.7	16.7	0.2	112.5	18.2	2 388	759
15850	Narromine (A)	67.0	17.7	8.6	1.3	16.6	0.2	111.5	18.6	2 480	720
15900	Newcastle (C)	1 908.6	123.8	180.3	66.6	420.2	8.7	2 708.1	534.4	56 141	745
15950	North Sydney (A)	1 866.4	130.0	378.9	49.2	40.1	74.1	2 538.7	827.3	27 649	1 190
16000	Nundle (A)*	16.3	1.8	1.9	0.5	3.3	0.1	23.8	4.4	505	740
16100	Oberon (A)	59.5	7.2	5.0	1.4	8.8	0.3	82.1	15.7	1 698	752
16150	Orange (C)	495.1	44.0	42.9	12.0	83.9	2.7	680.5	132.8	12 880	818
16200	Parkes (A)	149.5	38.8	13.5	3.5	40.3	0.5	246.0	41.2	5 408	728
16250	Parramatta (C)	2 230.8	122.4	124.8	50.1	294.8	11.4	2 834.3	589.4	50 882	848
16300	Parry (A)	131.1	15.2	12.3	3.7	31.5	0.7	194.4	32.9	4 400	706
16350	Penrith (C)	2 736.6	169.3	77.4	35.7	301.6	9.1	3 329.8	677.6	56 947	896
16370	Pittwater (A)	1 153.7	100.3	339.8	55.4	54.6	36.9	1 740.7	500.9	19 449	1 226

* Difference of more than $\pm 25\%$ in comparison to estimate of total income from the Census of Population and Housing.

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.1 SOURCE OF PERSONAL INCOME, Local Government Areas, New South Wales – 2000–01 *continued*

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
16400	Port Stephens (A)	637.9	58.1	79.9	42.7	154.3	6.7	979.6	183.6	21 008	729
16420	Pristine Waters (A)	77.4	10.0	7.8	4.3	33.7	0.6	133.8	19.1	3 860	572
16450	Queanbeyan (C)	556.4	42.5	36.4	22.1	56.1	3.5	717.1	157.0	11 928	903
16500	Quirindi (A)	44.1	10.8	8.2	1.1	12.5	0.3	77.0	12.8	1 873	659
16550	Randwick (C)	2 408.9	192.6	322.2	54.6	197.9	21.3	3 197.6	790.8	47 035	984
16610	Richmond Valley (A)	147.9	17.9	12.7	6.5	64.2	0.7	249.8	34.0	7 647	543
16650	Rockdale (C)	1 396.2	89.1	119.2	34.6	193.5	7.4	1 840.0	375.4	32 907	856
16700	Ryde (C)	1 803.3	106.9	164.5	55.6	146.3	15.2	2 291.9	544.1	36 265	927
16750	Rylstone (A)	37.5	4.9	4.0	1.3	12.0	1.1	60.8	10.9	1 503	639
16800	Scone (A)	132.0	15.6	14.6	2.1	20.0	24.4	208.7	46.3	3 622	862
16850	Severn (A)	21.8	8.1	3.0	0.7	9.9	0.2	43.6	6.0	1 079	671
16900	Shellharbour (C)	797.3	36.6	28.8	13.1	148.9	3.0	1 027.7	195.4	19 809	808
16950	Shoalhaven (C)	788.7	107.4	103.4	64.1	272.0	9.4	1 345.0	222.1	32 686	661
17000	Singleton (A)	355.7	13.7	21.2	6.9	34.7	1.8	434.0	105.1	6 855	923
17050	Snowy River (A)	100.7	16.5	12.3	3.6	14.4	1.1	148.6	27.8	2 453	947
17070	South Sydney (C)	1 997.7	118.4	178.1	22.7	183.7	21.9	2 522.4	657.2	42 173	851
17100	Strathfield (A)	428.7	51.1	75.7	12.2	48.0	3.1	618.7	146.6	9 323	974
17150	Sutherland Shire (A)	4 248.2	263.4	428.1	136.5	254.1	27.3	5 357.7	1 296.4	72 976	1 070
17200	Sydney (C)*	858.2	85.3	128.4	10.4	41.3	29.6	1 153.2	338.4	13 281	1 180
17250	Tallaganda (A)	25.8	6.0	4.1	2.0	6.4	0.9	45.2	7.6	1 099	658
17300	Tamworth (C)	441.4	48.7	50.4	13.1	88.7	3.4	645.8	119.0	13 214	767
17350	Temora (A)	49.6	24.3	7.7	1.9	16.1	0.1	99.5	14.8	2 286	713
17400	Tenterfield (A)	52.9	9.5	7.0	1.9	21.8	0.4	93.5	12.9	2 521	614
17450	Tumbarumba (A)	39.3	11.3	5.2	1.4	7.6	0.2	65.1	11.0	1 335	779
17500	Tumut (A)	138.6	21.6	11.7	3.3	25.8	0.5	201.6	36.0	4 172	763
17550	Tweed (A)	585.9	82.5	91.7	47.8	259.6	8.1	1 075.6	155.5	28 938	611
17650	Uralla (A)	54.3	18.4	9.5	1.8	14.8	0.3	99.0	17.4	2 216	709
17700	Urana (A)*	13.9	7.6	2.4	0.4	3.3	0.1	27.7	4.9	509	864
17750	Wagga Wagga (C)	714.6	102.6	79.3	23.1	114.3	2.4	1 036.3	198.6	19 575	823
17800	Wakool (A)	47.8	17.8	8.9	1.5	11.9	0.2	88.0	14.0	1 700	837
17850	Walcha (A)	28.6	19.8	7.2	0.7	7.1	0.5	63.8	11.4	1 204	838
17900	Walgett (A)	56.8	16.5	6.8	0.6	28.0	0.2	108.9	16.2	3 160	564
17950	Warren (A)	37.5	9.1	5.9	0.4	6.9	0.1	59.9	12.5	1 209	754
18000	Warringah (A)	2 810.5	203.0	366.5	105.8	156.2	46.9	3 688.9	966.6	47 982	1 091
18050	Waverley (A)*	1 549.1	156.1	356.1	31.8	84.3	36.2	2 213.7	638.0	26 246	1 155
18100	Weddin (A)	27.4	21.6	4.7	1.0	10.5	0.2	65.3	9.0	1 459	742
18150	Wellington (A)	66.4	16.6	9.5	2.0	29.8	0.3	124.6	18.1	3 174	645
18200	Wentworth (A)	61.6	12.4	7.7	1.9	19.9	0.4	103.9	15.5	2 499	680
18250	Willoughby (C)*	1 686.1	145.6	379.9	52.0	58.1	41.4	2 363.0	729.6	22 493	1 397
18300	Windouran (A)*	4.6	1.2	0.7	0.1	1.1	—	7.7	1.3	149	826

* Difference of more than ±25% in comparison to estimate of total income from the Census of Population and Housing.

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.1 SOURCE OF PERSONAL INCOME, Local Government Areas, New South Wales – 2000–01 *continued*

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
18350	Wingecarribee (A)	529.1	58.0	131.4	33.1	79.7	9.5	840.9	185.6	14 944	843
18400	Wollondilly (A)	562.6	46.3	33.6	10.4	58.9	2.7	714.5	150.5	12 102	896
18450	Wollongong (C)	2 679.9	145.3	184.5	67.4	483.9	14.2	3 575.2	719.5	68 159	806
18500	Woollahra (A)*	1 631.5	234.9	979.7	57.5	43.8	91.2	3 038.5	1 087.5	22 361	1 678
18550	Wyong (A)	1 463.3	141.8	105.4	59.1	405.4	10.4	2 185.4	375.3	50 307	692
18600	Yallaroi (A)	25.1	6.0	4.5	0.4	8.8	0.1	44.9	6.9	1 186	617
18650	Yarrowlumla (A)	161.9	12.5	17.7	8.9	14.4	1.9	217.4	50.8	3 477	921
18700	Yass (A)	137.9	22.4	17.5	7.5	17.4	1.5	204.2	42.1	3 574	872
18750	Young (A)	108.2	32.0	17.4	2.7	31.4	0.3	192.0	31.9	4 273	720
19399	Unincorporated New South Wales	15.5	1.9	1.2	0.3	3.8	0.1	22.8	3.7	470	781
19999	Unknown New South Wales	300.2	23.0	67.4	8.1	3.3	9.7	411.6	122.1	—	—
	New South Wales	99 869.2	8 733.1	12 121.0	2 962.3	13 919.0	1 203.1	138 807.7	31 388.5	2 308 754	895

* Difference of more than $\pm 25\%$ in comparison to estimate of total income from the Census of Population and Housing.

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.2 SOURCE OF PERSONAL INCOME, Local Government Areas, Victoria – 2000–01

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
20110	Alpine (S)	123.9	19.1	15.6	6.4	30.4	1.0	196.5	32.1	4 618	685
20260	Ararat (RC)	106.7	22.4	15.7	8.1	28.5	0.4	181.9	29.0	4 223	696
20570	Ballarat (C)	1 000.7	81.2	109.4	40.8	224.8	4.8	1 461.6	256.6	30 244	766
20660	Banyule (C)	1 950.0	114.0	234.4	85.9	212.1	14.9	2 611.2	575.3	42 002	932
20740	Bass Coast (S)	189.2	44.4	31.3	17.9	73.9	2.0	358.6	52.3	10 355	569
20830	Baw Baw (S)	398.2	69.8	47.8	13.8	80.2	2.0	611.8	108.4	12 836	754
20910	Bayside (C)*	2 002.4	169.7	623.8	106.0	125.2	60.0	3 087.1	915.6	32 645	1 279
21110	Boroondara (C)*	3 342.1	356.3	1 016.8	165.1	195.8	78.7	5 154.8	1 503.7	56 755	1 237
21180	Brimbank (C)	2 165.8	107.1	102.4	27.7	431.2	6.9	2 841.2	510.3	51 996	862
21270	Buloke (S)	54.8	45.4	14.9	2.3	18.4	0.3	136.1	21.3	2 816	784
21370	Campaspe (S)	379.6	98.6	46.8	13.9	85.3	1.5	625.6	103.4	12 949	776
21450	Cardinia (S)	605.4	63.1	59.5	13.8	77.8	4.1	823.8	160.6	15 484	824
21610	Casey (C)	2 624.1	170.3	152.7	32.4	296.5	11.7	3 287.7	651.5	57 277	885
21670	Central Goldfields (S)	103.1	14.0	10.5	5.9	45.8	0.5	179.8	24.4	5 107	585
21750	Colac-Otway (S)	206.2	54.1	30.4	8.3	52.0	1.1	352.0	57.2	7 623	744
21830	Corangamite (S)	133.9	94.7	28.0	4.2	34.9	1.0	296.8	48.4	6 225	767
21890	Darebin (C)	1 691.2	94.3	121.5	36.7	388.2	9.0	2 340.9	424.7	48 740	756
21950	Delatite (S)	201.3	26.9	30.6	12.8	49.2	4.5	325.4	53.8	7 672	681
22110	East Gippsland (S)	330.7	56.5	49.4	27.6	114.4	3.5	582.1	86.0	15 057	634
22170	Frankston (C)	1 499.4	98.3	91.7	49.6	246.9	10.1	1 996.0	368.5	41 665	751
22250	Gannawarra (S)	101.4	52.5	18.0	4.6	29.2	0.5	206.2	32.3	4 483	746
22310	Glen Eira (C)	2 067.6	151.2	372.1	75.7	220.9	16.6	2 904.1	671.6	48 473	886
22410	Glenelg (S)	219.9	47.9	21.6	6.0	47.7	1.5	344.6	61.6	7 524	723
22490	Golden Plains (S)	133.3	23.9	12.9	3.4	24.3	0.7	198.6	35.8	4 903	638
22620	Greater Bendigo (C)	954.7	92.0	108.7	54.8	235.5	3.9	1 449.7	242.5	32 694	710
22670	Greater Dandenong (C)	1 520.9	81.6	80.6	29.3	380.3	6.9	2 099.6	345.9	43 067	783
22750	Greater Geelong (C)	2 472.1	164.8	277.7	98.1	496.7	15.7	3 525.0	663.0	71 060	775
22830	Greater Shepparton (C)	658.9	91.0	77.2	19.2	140.9	2.8	990.0	168.8	20 092	786
22910	Hepburn (S)	131.4	21.0	14.4	7.1	43.2	1.0	218.1	33.5	5 395	658
22980	Hindmarsh (S)	51.0	40.2	12.2	2.6	15.7	0.3	122.1	19.0	2 526	785
23110	Hobsons Bay (C)	1 286.2	58.0	79.7	31.6	198.2	7.1	1 660.8	335.5	30 267	842
23190	Horsham (RC)	200.1	57.3	32.3	7.9	42.1	1.0	340.9	56.9	6 862	796
23270	Hume (C)	1 777.0	82.3	84.7	27.6	298.3	6.3	2 276.2	426.7	40 760	873
23350	Indigo (S)	159.5	20.1	17.7	8.6	27.4	1.0	234.2	42.5	5 065	728
23430	Kingston (C)	1 921.5	108.5	179.0	69.2	265.5	13.2	2 556.9	516.0	49 832	788
23670	Knox (C)	2 339.3	134.7	135.7	48.7	213.8	13.3	2 885.6	599.1	47 995	916
23810	Latrobe (C)	856.1	47.0	59.1	24.6	196.8	2.8	1 186.4	216.1	25 810	723
23940	Loddon (S)	62.1	30.1	11.2	2.9	24.8	0.5	131.6	18.5	3 269	665
24130	Macedon Ranges (S)	548.1	31.9	57.8	18.3	55.7	4.3	716.1	154.9	12 400	870
24210	Manningham (C)	1 965.5	131.4	374.8	85.2	158.5	28.1	2 743.5	656.3	36 857	1 089
24330	Maribyrnong (C)	760.4	32.2	32.2	13.4	190.4	3.7	1 032.2	182.2	23 692	690
24410	Maroondah (C)	1 594.4	96.8	137.2	62.1	179.2	11.5	2 081.3	426.5	35 823	888
24600	Melbourne (C)	1 012.6	86.3	201.5	24.7	98.3	20.1	1 443.3	391.8	22 275	908
24650	Melton (S)	780.6	37.0	25.6	8.2	102.6	2.0	956.0	182.2	16 720	890
24780	Mildura (RC)	488.8	83.2	54.0	14.8	120.4	1.7	762.9	123.0	17 607	699

* Difference of more than ±25% in comparison to estimate of total income from the Census of Population and Housing.

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.2 SOURCE OF PERSONAL INCOME, Local Government Areas, Victoria – 2000–01 *continued*

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
24850	Mitchell (S)	351.4	22.4	25.8	11.8	54.7	2.1	468.2	87.7	9 365	781
24900	Moira (S)	253.6	73.3	33.5	12.2	65.0	1.3	438.8	69.7	9 629	737
24970	Monash (C)	2 564.6	140.0	347.9	131.6	280.5	19.4	3 483.9	750.1	56 453	931
25060	Moonee Valley (C)	1 898.4	109.0	185.4	57.8	239.8	12.2	2 502.7	538.5	41 630	907
25150	Moorabool (S)	325.6	24.3	26.2	8.5	45.8	1.8	432.3	82.6	8 234	817
25250	Moreland (C)	1 793.9	93.3	119.2	49.4	403.9	12.6	2 472.4	447.6	51 947	750
25340	Mornington Peninsula (S)	1 607.6	155.7	336.9	114.7	297.1	22.2	2 534.4	511.9	48 781	797
25430	Mount Alexander (S)	158.8	19.8	21.5	10.5	50.8	1.3	262.6	40.9	6 473	659
25490	Moyne (S)	144.5	79.3	27.0	5.2	32.1	0.8	288.8	48.8	5 499	839
25620	Murrindindi (S)	128.5	16.5	16.8	7.2	27.8	1.4	198.3	33.6	5 009	632
25710	Nillumbik (S)	1 127.5	64.3	126.8	28.6	56.7	7.4	1 411.4	339.0	18 411	1 120
25810	Northern Grampians (S)	129.7	34.0	16.6	6.2	36.2	0.5	223.4	35.5	4 861	743
25900	Port Phillip (C)	1 906.9	126.1	281.8	38.0	165.8	25.7	2 544.3	692.3	38 879	916
25990	Pyrenees (S)	54.5	11.9	6.5	2.7	17.5	0.3	93.4	13.6	2 514	611
26080	Queenscliffe (B)	35.6	4.6	11.9	6.5	7.5	0.6	66.6	12.4	1 243	839
26170	South Gippsland (S)	239.5	98.0	37.0	11.9	58.5	2.3	447.2	72.9	9 435	763
26260	Southern Grampians (S)	159.4	59.2	35.4	6.7	39.1	1.0	300.7	49.6	6 427	751
26350	Stonnington (C)*	2 271.8	242.6	927.5	83.8	127.2	91.5	3 744.4	1 184.7	38 881	1 266
26430	Strathbogie (S)	86.8	14.8	17.6	6.0	25.6	1.2	151.9	25.2	3 804	641
26490	Surf Coast (S)	242.5	27.0	42.4	12.9	35.7	1.8	362.3	71.3	7 256	771
26610	Swan Hill (RC)	191.6	69.5	29.3	6.0	50.9	0.8	348.1	55.0	7 508	751
26670	Towong (S)	50.6	23.9	7.3	2.7	12.5	0.5	97.7	15.7	2 281	691
26700	Wangaratta (RC)	297.2	32.4	36.5	11.7	61.6	2.0	441.5	75.5	9 898	711
26730	Warrnambool (C)	316.7	44.7	47.3	11.8	71.3	1.2	493.0	86.3	10 721	730
26810	Wellington (S)	451.9	72.2	43.0	19.2	101.2	2.7	690.2	119.3	14 752	744
26890	West Wimmera (S)	33.5	28.2	6.6	1.3	10.2	0.2	80.0	12.2	1 838	710
26980	Whitehorse (C)	2 347.6	133.4	284.0	123.6	256.0	24.1	3 168.7	694.8	54 097	879
27070	Whittlesea (C)	1 532.5	74.9	71.6	17.7	250.9	6.1	1 953.8	353.7	35 473	867
27170	Wodonga (RC)	451.1	35.7	33.9	17.5	72.4	1.9	612.5	111.0	11 245	858
27260	Wyndham (C)	1 344.0	60.3	51.9	23.4	141.3	4.4	1 625.1	325.5	27 625	905
27350	Yarra (C)	1 399.2	90.1	124.8	22.3	167.3	12.5	1 816.2	434.0	29 622	897
27450	Yarra Ranges (S)	2 041.9	173.0	195.4	55.1	240.2	19.4	2 725.0	548.5	47 612	879
27630	Yarriambiack (S)	59.8	53.8	16.2	2.6	20.3	0.3	153.1	23.7	3 060	813
29399	Unincorporated Victoria	0.9	0.1	0.2	—	0.3	—	1.4	0.2	36	620
29999	Unknown Victoria	183.3	27.0	43.1	5.8	5.4	11.9	276.6	70.7	—	—
	Victoria	69 355.1	5 938.8	8 945.6	2 361.0	10 147.1	680.1	97 427.8	20 618.8	1 712 239	863

* Difference of more than $\pm 25\%$ in comparison to estimate of total income from the Census of Population and Housing.

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.3 SOURCE OF PERSONAL INCOME, Local Government Areas, Queensland – 2000–01

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
30150	Aramac (S)	7.0	6.3	0.8	—	1.5	0.1	15.6	2.0	276	949
30200	Atherton (S)	110.4	19.9	12.3	4.3	32.6	1.5	181.1	28.1	3 957	744
30250	Aurukun (S)*	6.4	1.5	0.5	0.1	2.0	0.1	10.5	1.5	170	1 011
30300	Balonne (S)	61.1	10.1	10.8	0.4	8.1	0.2	90.7	16.5	1 825	782
30350	Banana (S)	202.5	37.2	9.8	2.2	20.3	1.2	273.2	59.2	4 727	870
30400	Barcaldine (S)	20.4	6.5	1.2	0.2	2.7	0.1	31.1	5.2	624	797
30450	Barcoo (S)	5.1	2.4	0.3	—	0.6	—	8.3	1.4	134	999
30500	Bauhinia (S)	21.1	22.1	3.0	0.2	3.0	0.2	49.7	9.3	791	983
30550	Beaudesert (S)	562.4	66.7	45.3	13.5	103.6	5.1	796.6	140.7	17 608	716
30600	Belyando (S)	212.6	27.4	3.4	0.8	8.7	0.5	253.4	63.8	3 225	1 131
30650	Bendemere (S)	5.6	4.5	0.5	0.1	1.8	0.1	12.4	1.8	364	559
30700	Biggenden (S)	10.1	3.9	0.8	0.3	5.5	0.2	20.8	2.7	590	590
30750	Blackall (S)	17.5	12.1	1.5	0.2	3.6	—	35.1	5.5	678	839
30800	Boonah (S)	76.5	11.0	7.1	2.5	20.2	0.4	117.7	18.2	3 002	637
30850	Booringa (S)	13.4	7.6	1.2	0.2	3.5	0.1	26.0	3.8	702	610
30900	Boulia (S)	8.1	2.7	0.3	—	1.1	—	12.2	2.2	153	1 257
30950	Bowen (S)	134.9	20.2	9.2	3.3	35.2	0.6	203.5	33.9	4 658	700
31000	Brisbane (C)	14 257.4	1 102.1	1 620.8	420.6	1 668.0	129.1	19 198.0	4 223.4	336 535	856
31700	Broadsound (S)	130.6	4.5	-0.2	0.3	3.4	0.2	138.8	37.2	2 044	955
31750	Bulloo (S)*	4.1	1.9	0.2	—	0.3	—	6.5	0.9	141	763
31810	Bundaberg (C)	395.6	41.8	36.8	14.7	145.9	3.1	637.9	95.6	16 503	632
31850	Bungil (S)	23.6	12.6	3.3	0.3	3.0	0.2	42.9	7.8	748	903
31900	Burdekin (S)	202.2	32.8	30.0	3.8	39.4	0.8	309.0	52.8	6 611	745
31950	Burke (S)*	6.9	0.9	0.1	—	3.7	—	11.7	1.3	296	676
31980	Burnett (S)	202.8	22.3	18.8	7.6	75.7	1.6	328.8	49.0	8 438	638
32000	Caboolture (S)	1 137.4	109.9	61.8	46.2	318.3	8.5	1 682.1	270.0	39 548	687
32060	Cairns (C)	1 636.8	156.4	119.0	25.6	254.2	10.9	2 203.0	403.5	43 568	794
32100	Calliope (S)	223.1	10.5	8.2	2.4	28.7	0.8	273.6	56.3	4 957	843
32130	Caloundra (C)	670.5	96.8	105.4	52.7	223.2	13.7	1 162.3	185.7	28 296	664
32150	Cambooya (S)*	22.9	1.8	2.3	0.5	4.4	0.4	32.2	5.2	1 619	320
32200	Cardwell (S)	85.5	8.0	8.0	2.1	19.4	0.6	123.6	19.7	3 486	573
32250	Carpentaria (S)	31.4	6.7	1.6	0.4	9.9	0.2	50.1	7.1	1 007	823
32300	Charters Towers (C)	104.0	19.0	6.0	1.4	19.7	0.3	150.3	26.5	2 820	844
32350	Chinchilla (S)	46.9	11.7	5.2	0.9	14.4	0.2	79.1	11.8	2 086	621
32400	Clifton (S)	18.5	2.3	1.9	0.4	5.9	0.2	29.1	4.1	889	539
32450	Cloncurry (S)	53.6	10.5	2.2	0.3	5.6	—	72.3	14.0	1 061	1 056
32500	Cook (S)	88.6	9.2	2.9	0.7	14.1	0.4	115.9	20.8	2 566	712
32530	Cooloola (S)	267.5	43.8	26.1	10.1	107.5	2.3	457.2	68.1	12 277	610
32550	Crow's Nest (S)	107.8	16.1	9.1	3.3	18.0	1.1	155.4	27.1	3 356	735
32600	Croydon (S)	2.0	0.5	0.1	—	0.6	—	3.2	0.5	97	545
32650	Dalby (T)	115.1	9.9	13.2	1.7	21.9	0.5	162.3	29.0	3 506	731
32700	Dalrymple (S)	38.2	7.4	2.3	0.7	8.2	0.1	56.9	9.8	1 212	749
32750	Diamantina (S)	3.7	2.2	0.2	—	0.4	—	6.5	1.0	90	1 170
32800	Douglas (S)	95.2	13.4	8.6	2.2	25.1	0.8	145.2	21.7	4 038	588
32850	Duaringa (S)	146.0	12.3	2.0	0.5	8.9	0.5	170.2	43.5	2 426	1 004

* Difference of more than ±25% in comparison to estimate of total income from the Census of Population and Housing.

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.3 SOURCE OF PERSONAL INCOME, Local Government Areas, Queensland – 2000–01 *continued*

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
32900	Eacham (S)	56.3	9.4	5.4	1.6	18.4	0.9	92.1	13.9	2 253	667
32950	Eidsvoll (S)	6.2	3.8	0.6	0.1	2.3	—	13.0	1.9	341	625
33000	Emerald (S)	223.8	20.3	12.0	1.0	13.5	0.7	271.3	63.1	4 405	909
33050	Esk (S)	136.9	13.9	6.3	4.0	42.1	0.9	204.1	32.0	5 178	639
33100	Etheridge (S)*	6.3	1.5	0.5	0.1	2.0	0.1	10.4	1.5	336	510
33150	Fitzroy (S)	84.4	24.7	5.4	1.4	17.5	0.5	133.9	23.7	3 246	653
33200	Flinders (S)	23.7	13.2	1.5	0.1	4.0	0.1	42.6	6.3	743	939
33250	Gatton (S)*	112.2	14.6	9.9	2.6	26.0	0.5	165.9	26.6	5 166	519
33300	Gayndah (S)	26.5	8.7	3.4	0.5	7.2	0.1	46.4	7.6	1 094	683
33350	Gladstone (C)	421.2	20.3	15.1	4.3	51.8	1.3	514.1	106.9	9 620	814
33460	Gold Coast (C)	4 763.9	558.0	713.8	188.6	1 046.1	79.3	7 349.7	1 388.1	159 777	718
33600	Goondiwindi (T)	68.9	9.4	12.1	1.0	7.2	0.2	98.7	18.7	1 682	915
33700	Herberton (S)	42.2	8.9	4.1	1.3	16.3	0.9	73.8	10.6	1 900	640
33750	Hervey Bay (C)	320.9	39.3	35.2	23.5	173.0	4.6	596.4	79.9	16 481	603
33800	Hinchinbrook (S)	135.3	9.9	17.7	3.6	37.3	0.9	204.6	33.2	4 824	683
33850	Ilfracombe (S)	3.0	1.4	0.3	—	0.2	—	5.0	0.8	115	697
33900	Inglewood (S)	24.0	2.1	2.1	0.4	7.5	0.1	36.2	5.5	1 014	581
33960	Ipswich (C)	1 557.3	90.5	47.8	40.0	328.8	5.8	2 070.1	356.2	43 078	765
34000	Isis (S)	40.3	3.7	4.8	2.2	19.2	0.3	70.5	9.8	2 184	535
34050	Isisford (S)*	2.1	1.2	0.2	—	0.3	—	3.7	0.5	111	550
34100	Jericho (S)	9.5	9.7	0.6	0.1	1.5	—	21.4	3.6	338	1 010
34150	Johnstone (S)	183.2	30.4	18.2	4.3	50.4	1.3	287.8	45.2	6 859	680
34200	Jondaryan (S)	134.2	12.6	11.3	4.2	25.6	0.9	188.8	32.6	4 036	745
34250	Kilcoy (S)	27.3	3.2	1.7	0.6	8.1	0.1	41.0	6.3	1 189	562
34300	Kilkivan (S)	22.3	5.7	1.5	0.5	9.1	0.2	39.3	5.4	1 208	540
34350	Kingaroy (S)	133.0	14.3	8.1	3.2	34.6	0.7	194.0	31.4	4 167	750
34400	Kolan (S)	27.7	5.5	2.4	1.2	19.8	0.2	56.8	6.6	1 635	590
34450	Laidley (S)	128.3	13.4	5.2	3.2	40.5	0.7	191.3	28.6	4 532	690
34550	Livingstone (S)	277.5	64.5	22.8	8.1	63.8	2.0	438.7	78.6	8 975	772
34600	Logan (C)	2 062.3	177.3	77.3	25.4	397.4	12.5	2 752.2	480.0	55 855	782
34700	Longreach (S)	50.3	17.6	3.9	0.2	6.1	0.3	78.3	13.7	1 320	942
34760	Mackay (C)	1 023.2	72.9	90.3	18.2	174.1	3.7	1 382.4	269.2	26 619	804
34800	McKinlay (S)	11.4	12.9	1.1	—	1.1	—	26.6	4.2	328	1 318
34850	Mareeba (S)	167.9	28.9	14.2	3.5	51.8	1.9	268.1	39.4	6 372	690
34900	Maroochy (S)	1 228.9	159.0	178.4	71.6	339.2	21.8	1 999.0	335.3	47 168	678
34950	Maryborough (C)	213.9	15.7	15.5	7.7	77.5	1.4	331.8	50.3	9 481	571
35000	Millmerran (S)	38.8	6.0	3.3	0.4	5.9	0.1	54.4	9.5	1 135	761
35050	Mirani (S)	43.3	0.2	3.7	0.7	10.9	0.2	59.0	10.4	1 730	541
35100	Miriam Vale (S)	32.4	5.1	2.8	1.1	15.5	0.4	57.2	8.4	1 722	545
35150	Monto (S)	18.0	10.8	1.9	0.5	6.1	0.1	37.4	4.9	995	628
35250	Mornington (S)*	9.0	2.1	0.7	0.1	2.8	0.1	14.8	2.2	182	1 336
35300	Mount Isa (C)	385.7	14.9	3.7	1.6	36.9	0.6	443.4	93.1	6 974	966
35350	Mount Morgan (S)	21.6	2.2	1.1	0.5	15.5	0.1	41.0	5.2	1 161	593
35450	Mundubbera (S)	21.4	4.4	1.5	0.3	4.2	0.1	31.9	4.9	877	592
35500	Murgon (S)	35.6	4.1	2.6	0.5	14.6	0.2	57.5	8.2	1 500	633

* Difference of more than ±25% in comparison to estimate of total income from the Census of Population and Housing.

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.3 SOURCE OF PERSONAL INCOME, Local Government Areas, Queensland – 2000–01 *continued*

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
35550	Murilla (S)	23.0	5.9	2.9	0.5	6.2	0.1	38.5	5.7	996	633
35600	Murweh (S)	55.4	16.9	3.2	0.3	9.9	0.2	85.9	13.8	1 737	798
35650	Nanango (S)	77.3	6.3	3.4	2.1	26.7	0.6	116.4	18.2	3 157	598
35700	Nebo (S)	34.6	11.3	1.0	0.1	1.3	0.1	48.4	11.1	637	1 126
35750	Noosa (S)	400.4	56.8	79.8	31.1	127.6	12.0	707.8	118.7	16 616	682
35800	Paroo (S)	16.0	9.4	1.8	0.3	6.2	0.1	33.7	4.5	802	701
35850	Peak Downs (S)	57.1	3.8	0.1	0.2	2.7	0.1	64.0	17.1	941	959
35900	Perry (S)*	2.2	0.4	0.2	0.1	1.6	—	4.6	0.5	174	449
35950	Pine Rivers (S)	1 859.7	129.7	127.9	44.7	175.4	10.9	2 348.3	487.3	39 879	897
36050	Pittsworth (S)	56.8	4.7	5.6	1.2	7.9	0.5	76.8	14.2	1 549	777
36150	Quilpie (S)	11.4	6.8	1.4	0.1	1.7	0.2	21.5	3.3	415	845
36200	Redcliffe (C)	535.0	45.5	65.7	26.6	165.3	5.2	843.2	143.9	20 283	663
36250	Redland (S)	1 603.5	137.0	133.3	48.6	222.2	19.3	2 163.9	430.6	40 496	823
36300	Richmond (S)	11.4	9.5	0.8	0.1	1.9	—	23.8	3.4	333	1 177
36350	Rockhampton (C)	728.3	67.2	51.4	14.2	159.6	3.0	1 023.7	186.2	21 164	761
36400	Roma (T)	85.9	16.1	7.4	0.8	10.9	0.2	121.3	21.8	2 298	832
36450	Rosalie (S)	71.6	7.8	4.6	1.8	16.1	0.4	102.2	16.7	2 927	562
36550	Sarina (S)	120.9	6.2	7.7	2.1	23.6	0.5	161.0	30.5	3 434	731
36600	Stanthorpe (S)	88.3	13.0	10.7	2.5	29.2	1.1	144.7	20.4	3 777	633
36650	Tambo (S)	5.8	5.8	0.8	—	0.8	—	13.2	2.2	217	979
36700	Tara (S)	21.9	5.8	2.6	0.3	11.8	0.1	42.5	5.4	1 415	505
36750	Taroom (S)	20.3	21.0	2.8	0.3	3.7	0.1	48.2	7.3	978	806
36800	Thuringowa (C)	707.6	49.2	22.1	16.4	83.7	2.0	880.9	162.9	16 603	832
36850	Tiaro (S)	39.6	4.8	3.3	1.3	14.6	0.3	63.9	9.7	1 685	619
36900	Toowoomba (C)	1 153.1	99.5	118.2	36.6	218.5	7.0	1 632.9	298.9	32 446	791
36950	Torres (S)	67.4	5.0	0.8	0.3	21.5	0.1	95.2	12.8	2 143	739
37000	Townsville (C)	1 386.7	107.7	86.3	35.6	201.4	5.7	1 823.4	353.3	33 273	850
37100	Waggamba (S)	30.0	2.8	5.2	0.4	4.5	0.2	43.1	7.8	1 030	658
37150	Wambo (S)	50.6	7.7	6.2	0.8	12.6	0.3	78.2	12.7	1 819	692
37200	Warroo (S)	8.8	2.2	0.8	0.1	1.6	—	13.5	2.2	388	556
37260	Warwick (S)	203.2	20.5	14.6	4.5	53.9	1.0	297.6	44.9	7 662	634
37330	Whitsunday (S)	186.2	19.8	17.4	4.2	27.5	1.5	256.7	44.4	5 383	758
37400	Winton (S)	14.6	13.5	1.9	0.2	2.6	0.1	32.9	5.0	577	930
37450	Wondai (S)	28.3	6.4	1.5	0.6	12.0	0.2	49.0	6.5	1 546	528
37500	Woocoo (S)	25.0	2.5	2.0	0.9	9.7	0.2	40.3	5.9	1 051	630
39999	Unknown Queensland	139.1	21.2	18.0	3.3	1.9	1.6	185.1	48.6	—	—
	Queensland	45 882.0	4 527.3	4 388.8	1 344.4	8 213.9	408.7	64 765.1	12 431.8	1 303 442	772

* Difference of more than ±25% in comparison to estimate of total income from the Census of Population and Housing.

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.4 SOURCE OF PERSONAL INCOME, Local Government Areas, South Australia – 2000–01

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
40070	Adelaide (C)*	243.7	38.0	130.3	12.0	30.2	3.7	457.8	127.9	5 937	1 069
40120	Adelaide Hills (DC)	574.5	67.6	91.7	23.7	54.1	6.7	818.2	180.5	13 294	923
40220	Alexandrina (DC)	155.9	41.6	25.3	11.8	49.7	2.6	286.9	47.4	7 056	653
40310	Barossa (DC)	253.7	40.9	31.1	8.0	37.3	2.1	373.1	73.3	7 224	798
40430	Barunga West (DC)	14.6	16.1	3.9	1.1	8.0	0.2	43.8	6.8	1 006	708
40520	Berri and Baramba (DC)	121.1	25.8	12.2	2.7	29.0	0.4	191.3	32.6	4 263	716
40700	Burnside (C)	709.6	102.8	270.6	55.5	65.7	16.0	1 220.3	313.6	16 627	1 049
40910	Campbelltown (C)	581.2	56.4	85.3	30.7	110.3	7.2	871.0	163.6	17 917	759
41010	Ceduna (DC)	33.4	0.7	2.2	0.5	8.1	0.1	45.1	6.9	1 225	600
41060	Charles Sturt (C)	1 247.3	96.4	156.0	57.0	310.6	18.9	1 886.2	338.2	41 545	717
41140	Clare and Gilbert Valleys (DC)	78.8	29.9	15.7	3.6	17.7	1.0	146.8	25.0	3 132	748
41190	Cleve (DC)	14.8	9.1	3.4	0.3	3.7	—	31.4	4.5	708	729
41330	Cooper Pedy (DC)	14.2	3.0	0.9	0.1	9.5	0.1	27.8	2.8	977	491
41560	Copper Coast (DC)	75.4	30.4	13.8	5.8	38.7	0.9	165.1	24.3	4 351	622
41750	Elliston (DC)	8.0	6.1	1.6	0.2	2.6	0.2	18.8	2.5	408	767
41830	Flinders Ranges (DC)	16.0	1.8	2.0	0.8	4.5	0.1	25.0	4.0	675	598
41960	Franklin Harbor (DC)	9.3	2.2	1.1	0.3	3.2	—	16.2	2.4	497	533
42030	Gawler (M)	222.0	22.0	14.9	9.2	46.7	1.9	316.7	55.9	6 926	724
42110	Goyder (DC)	31.1	16.4	5.3	1.0	12.7	0.3	66.8	9.0	1 687	658
42250	Grant (DC)	88.0	26.8	8.2	1.5	15.7	0.4	140.6	26.1	2 630	837
42600	Holdfast Bay (C)	475.7	42.6	101.8	40.7	79.4	6.7	747.0	157.6	14 747	769
42750	Kangaroo Island (DC)	38.8	13.9	5.4	1.2	9.0	0.4	68.6	11.0	1 607	689
43080	Karoonda East Murray (DC)	7.4	8.4	1.5	0.2	3.3	0.1	20.7	2.9	463	743
43220	Kimba (DC)	9.7	4.2	2.3	0.2	2.2	—	18.6	3.1	455	654
43360	Lacepede (DC)	20.1	14.0	2.7	0.4	5.1	0.1	42.5	7.1	873	778
43570	Le Hunte (DC)	11.8	5.7	1.6	0.1	2.7	0.1	21.9	3.0	512	710
43650	Light (DC)	115.5	23.4	10.2	3.5	22.1	0.8	175.5	31.4	3 611	768
43710	Lower Eyre Peninsula (DC)	30.7	18.8	6.5	1.1	9.4	0.2	66.8	11.5	1 513	703
43790	Loxton Waikerie (DC)	122.0	36.2	19.7	2.7	27.9	0.4	208.9	35.4	4 549	734
43920	Mallala (DC)	81.1	14.2	4.7	1.7	16.4	0.5	118.6	20.0	2 476	766
44060	Marion (C)	976.8	69.5	90.8	58.0	202.6	8.7	1 406.4	250.2	32 006	695
44210	Mid Murray (DC)	68.1	14.7	6.6	2.8	24.7	0.5	117.4	17.3	3 350	574
44340	Mitcham (C)	940.2	93.7	175.0	64.2	113.7	12.7	1 399.4	307.9	23 591	890
44550	Mount Barker (DC)	289.7	31.9	32.9	9.7	44.6	2.9	411.7	78.7	8 471	756
44620	Mount Gambier (C)	297.0	46.9	31.9	6.6	52.2	1.1	435.6	80.0	8 941	765
44830	Mount Remarkable (DC)	22.0	6.1	3.2	0.9	8.0	0.1	40.3	5.8	1 128	588
45040	Murray Bridge (RC)	148.7	24.7	12.7	5.4	52.2	1.1	244.8	35.6	6 407	628
45090	Naracoorte and Lucindale (DC)	93.0	27.6	17.8	1.8	13.3	0.5	154.0	27.1	3 030	805
45120	Northern Areas (DC)	35.3	17.6	8.1	1.7	13.3	0.2	76.2	11.0	1 800	696
45290	Norwood Payneham St Peters (C)	510.9	58.3	98.7	24.3	81.8	8.1	782.1	174.6	14 808	789

* Difference of more than $\pm 25\%$ in comparison to estimate of total income from the Census of Population and Housing.

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.4 SOURCE OF PERSONAL INCOME, Local Government Areas, South Australia – 2000–01 *continued*

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
45340	Onkaparinga (C)	1 849.9	160.3	113.7	56.4	348.4	19.0	2 547.7	455.6	54 294	741
45400	Orroroo/Carrieton (DC)	8.6	2.1	2.5	0.2	2.3	0.1	15.8	2.9	372	669
45540	Peterborough (DC)	12.0	1.8	1.1	1.8	8.6	0.1	25.5	2.8	829	525
45680	Playford (C)	634.4	43.2	20.3	19.6	236.2	6.3	959.9	142.4	24 662	638
45890	Port Adelaide Enfield (C)	1 083.3	68.1	59.0	39.9	358.8	7.1	1 616.3	253.4	41 656	629
46090	Port Augusta (C)	144.7	9.3	6.8	8.8	38.3	0.5	208.5	33.2	4 999	675
46300	Port Lincoln (C)	147.8	29.3	21.7	4.5	35.8	1.1	240.2	55.4	5 111	695
46450	Port Pirie City and Dists (M)	166.5	21.7	14.2	6.0	60.7	0.7	269.8	42.5	6 785	644
46510	Prospect (C)	290.8	24.3	43.2	10.7	47.2	3.2	419.3	87.9	7 832	814
46670	Renmark Paringa (DC)	97.8	20.0	10.0	2.1	25.4	0.6	155.9	25.8	3 659	683
46860	Robe (DC)	12.0	5.3	4.3	0.7	2.4	0.1	24.7	4.2	532	742
46970	Roxby Downs (M)	95.3	0.7	-0.6	0.1	1.0	0.3	96.7	23.5	1 212	1 162
47140	Salisbury (C)	1 304.7	91.4	38.9	30.3	306.8	9.6	1 781.6	288.8	40 518	709
47290	Southern Mallee (DC)	18.2	15.6	3.2	0.3	4.2	0.2	41.7	6.4	848	801
47490	Streaky Bay (DC)	17.1	2.0	2.7	0.4	4.8	0.1	27.1	4.1	726	610
47630	Tatiara (DC)	74.1	26.5	9.9	1.1	10.4	0.4	122.4	19.8	2 511	786
47700	Tea Tree Gully (C)	1 454.7	103.3	79.1	46.2	180.5	12.5	1 876.2	357.6	35 134	831
47800	The Coorong (DC)	42.6	24.6	7.4	2.1	14.3	0.4	91.3	13.2	2 204	681
47910	Tumby Bay (DC)	19.6	9.7	3.7	1.3	7.7	0.1	42.1	6.0	1 007	688
47980	Unley (C)	633.8	86.5	144.2	27.5	68.0	7.7	967.7	236.4	14 713	956
48050	Victor Harbor (DC)	74.4	17.3	21.7	11.3	36.7	2.2	163.6	23.2	4 580	589
48130	Wakefield (DC)	49.4	30.1	9.6	2.3	17.5	0.4	109.3	16.5	2 437	732
48260	Walkerville (M)*	116.1	19.3	65.8	9.0	12.1	5.3	227.5	62.9	2 763	1 146
48340	Wattle Range (DC)	143.2	40.6	16.6	2.7	25.7	0.7	229.5	42.3	4 521	796
48410	West Torrens (C)	637.0	47.8	75.5	32.8	153.2	5.5	951.9	168.5	22 567	668
48540	Whyalla (C)	264.7	7.6	9.4	3.9	72.0	1.7	359.3	63.6	8 793	647
48750	Yankalilla (DC)	29.6	7.6	5.8	3.1	11.2	0.6	58.0	8.6	1 510	629
48830	Yorke Peninsula (DC)	71.1	49.4	15.9	5.1	36.6	0.9	179.0	25.5	4 536	651
49399	Unincorporated South Australia	77.7	8.8	4.0	1.0	19.5	0.3	111.3	18.5	2 238	798
49999	Unknown South Australia	47.3	6.3	9.7	2.3	3.7	0.7	69.9	16.0	—	—
South Australia		18 405.2	2 186.6	2 329.5	786.6	3 791.9	195.8	27 695.6	5 225.9	575 972	750

* Difference of more than ±25% in comparison to estimate of total income from the Census of Population and Housing.

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.5 SOURCE OF PERSONAL INCOME, Local Government Areas, Western Australia – 2000–01

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
50080	Albany (C)	279.2	43.0	49.2	9.6	75.1	3.8	459.8	76.0	10 933	675
50210	Armadale (C)	600.4	67.6	35.2	12.2	119.8	8.2	843.4	150.8	17 941	742
50250	Ashburton (S)	142.6	3.0	-1.1	0.1	3.4	0.2	148.1	40.0	1 851	1 124
50280	Augusta-Margaret River (S)	96.9	23.3	16.3	4.5	18.5	1.2	160.7	27.9	3 559	717
50350	Bassendean (T)	172.3	13.3	7.0	3.7	38.1	1.4	235.9	41.2	5 450	687
50420	Bayswater (C)	783.8	72.7	62.6	21.7	133.6	7.6	1 082.1	206.5	22 891	736
50490	Belmont (C)	356.5	29.3	15.1	8.6	85.4	3.5	498.3	84.4	12 301	647
50560	Beverley (S)	12.0	5.3	5.0	0.3	4.1	0.2	26.9	4.7	619	689
50630	Boddington (S)	20.8	1.8	1.8	0.2	1.9	—	26.5	5.9	509	780
50770	Boyup Brook (S)	12.3	6.0	5.1	0.2	3.2	0.1	26.9	4.4	593	729
50840	Bridgetown-Greenbushes (S)	46.3	7.0	3.4	1.4	8.7	0.8	67.6	12.5	1 517	698
50910	Brookton (S)	6.9	4.3	2.7	0.1	2.0	0.1	16.1	2.5	363	720
50980	Broome (S)	147.7	14.1	10.9	0.8	27.6	0.6	201.8	36.5	4 117	772
51050	Broomehill (S)	3.2	2.2	0.9	0.1	0.7	—	7.1	1.1	173	672
51120	Bruce Rock (S)	8.0	6.8	2.5	0.2	1.9	—	19.3	3.0	427	735
51190	Bunbury (C)	284.9	33.1	27.4	7.0	50.8	2.3	405.6	79.2	11 059	567
51260	Busselton (S)	215.9	41.3	42.3	10.4	46.5	3.3	359.8	64.5	8 079	703
51310	Cambridge (T)	443.3	49.1	121.4	23.7	29.3	8.8	675.6	185.2	8 820	1 069
51330	Canning (C)	1 067.1	89.0	81.0	28.0	144.8	15.2	1 424.9	283.5	27 156	808
51400	Capel (S)	72.0	10.5	8.2	1.8	11.0	1.1	104.5	20.1	2 238	725
51470	Camamah (S)	11.0	3.3	2.3	0.1	0.8	0.1	17.6	3.2	285	973
51540	Camarvon (S)	64.1	16.9	4.1	0.4	17.2	0.2	102.9	17.0	2 276	726
51610	Chapman Valley (S)	8.3	4.2	2.5	0.1	1.8	—	16.9	2.7	320	854
51680	Chittering (S)*	41.7	6.5	3.6	1.0	6.2	0.4	59.5	11.8	974	942
51750	Claremont (T)*	172.1	25.1	84.9	9.8	11.1	5.6	308.5	92.5	3 548	1 171
51820	Cockburn (C)	916.8	99.4	57.4	14.4	134.7	8.2	1 230.9	239.4	23 761	802
51890	Collie (S)	126.6	4.6	7.1	2.1	23.5	0.5	164.5	34.4	3 208	780
51960	Coolgardie (S)	83.2	1.1	1.0	0.3	5.3	0.1	90.9	22.5	1 347	977
52030	Coorow (S)	13.5	5.8	2.3	0.3	2.0	—	23.9	4.9	498	734
52100	Corrigin (S)	10.1	5.2	3.1	0.3	1.6	0.1	20.4	3.1	483	687
52170	Cottesloe (T)*	155.6	25.1	88.6	9.1	7.1	5.3	290.9	93.9	2 916	1 299
52240	Cranbrook (S)	9.4	3.0	2.6	0.1	1.8	—	16.9	2.8	387	703
52310	Cuballing (S)	5.2	1.4	0.6	0.2	1.5	—	8.9	1.3	268	550
52380	Cue (S)*	3.0	0.1	0.2	—	0.9	—	4.2	0.6	123	566
52450	Cunderdin (S)	11.8	4.9	2.8	0.2	2.0	—	21.8	3.5	479	735
52520	Dalwallinu (S)	14.0	11.3	6.1	0.3	1.7	0.1	33.5	5.4	554	975
52590	Dandaragan (S)	23.5	9.2	5.9	1.0	5.1	0.2	44.9	8.1	1 055	671
52660	Dardanup (S)*	166.0	16.8	12.2	3.2	20.6	1.1	220.0	43.9	2 918	1 160
52730	Denmark (S)	29.0	8.2	6.0	2.5	12.6	1.6	59.8	8.5	1 678	588
52800	Derby-West Kimberley (S)	54.2	6.2	1.8	0.2	18.9	0.1	81.5	12.4	1 709	777

* Difference of more than $\pm 25\%$ in comparison to estimate of total income from the Census of Population and Housing.

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.5 SOURCE OF PERSONAL INCOME, Local Government Areas, Western Australia – 2000–01 *continued*

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
52870	Donnybrook-Balingup (S)	45.9	9.2	4.7	1.1	8.9	0.7	70.5	12.4	1 608	695
52940	Dowerin (S)	5.6	4.5	2.3	0.1	1.3	0.1	13.8	2.2	309	719
53010	Dumbleyung (S)*	5.3	4.3	2.5	0.2	0.9	0.1	13.3	2.1	278	771
53080	Dundas (S)	17.8	6.2	0.4	0.1	2.5	—	27.0	5.5	445	930
53150	East Fremantle (T)	116.2	9.0	19.9	4.4	12.0	2.3	163.8	40.0	2 590	919
53220	East Pilbara (S)	104.1	3.3	1.9	0.2	5.8	0.1	115.4	28.2	1 612	1 041
53290	Esperance (S)	130.0	41.0	17.4	1.8	27.0	1.1	218.4	37.3	4 593	758
53360	Exmouth (S)	30.5	2.0	1.7	0.5	3.9	0.1	38.7	6.4	880	706
53430	Fremantle (C)	377.5	45.3	47.1	8.4	72.3	5.9	556.5	117.3	10 677	791
53500	Geraldton (C)	229.0	40.3	23.1	4.0	45.4	1.2	343.0	62.5	7 206	748
53570	Gingin (S)	37.0	16.6	5.4	1.6	9.2	0.5	70.4	12.8	1 525	727
53640	Gnowangerup (S)	11.9	4.1	3.5	0.3	2.4	0.1	22.3	3.3	524	695
53710	Goomalling (S)	5.6	2.3	1.3	0.1	1.8	0.1	11.2	1.7	371	493
53780	Gosnells (C)	1 084.0	95.0	50.6	19.2	170.1	11.1	1 430.1	262.8	28 453	789
53850	Greenough (S)	142.7	25.7	14.9	2.4	28.4	0.7	214.9	39.4	3 928	859
53920	Halls Creek (S)	14.6	0.3	0.8	—	9.3	—	25.2	3.0	717	596
53990	Harvey (S)*	306.3	40.6	26.0	6.1	44.6	2.4	426.0	84.0	5 955	1 105
54060	Irwin (S)	29.8	7.7	5.2	0.8	6.3	0.3	50.1	9.1	1 065	741
54130	Jerramungup (S)	8.9	1.6	2.5	0.1	1.7	0.1	14.9	2.5	434	549
54170	Joondalup (C)	2 481.3	227.8	195.2	55.1	192.3	37.7	3 189.4	683.7	50 527	954
54200	Kalamunda (S)	687.1	62.4	77.7	20.6	80.8	14.4	942.9	193.7	16 314	883
54280	Kalgoorlie/Boulder (C)	590.9	22.8	16.4	2.1	42.1	1.1	675.4	154.8	9 843	1 017
54340	Katanning (S)	44.1	6.8	6.2	0.7	9.7	0.2	67.7	10.8	1 535	712
54410	Kellerberrin (S)	9.2	5.0	2.4	0.2	3.1	0.1	20.1	3.0	449	730
54480	Kent (S)	3.9	2.8	0.9	—	0.5	—	8.2	1.2	235	575
54550	Kojonup (S)	20.4	11.9	7.5	0.3	3.5	0.1	43.8	7.0	793	891
54620	Kondinin (S)*	8.3	8.0	3.3	0.1	1.2	0.2	21.1	3.2	350	985
54690	Koorda (S)	4.0	4.0	0.9	0.1	0.8	—	9.7	1.3	188	857
54760	Kulin (S)	6.1	6.4	2.7	0.2	1.2	—	16.6	2.3	345	796
54830	Kwinana (T)	227.9	19.5	7.6	3.7	61.6	2.0	322.4	54.1	7 430	694
54900	Lake Grace (S)*	13.6	10.3	6.4	0.2	1.6	0.1	32.2	5.2	589	882
54970	Laverton (S)*	5.6	0.4	0.1	—	1.5	—	7.6	1.3	225	534
55040	Leonora (S)*	33.9	0.4	0.8	—	2.2	0.1	37.3	8.7	471	1 170
55110	Mandurah (C)	488.5	53.9	52.9	27.1	136.5	7.9	766.7	136.7	17 881	678
55180	Manjimup (S)	101.2	21.3	13.4	2.1	18.4	0.9	157.2	26.6	3 505	717
55250	Meekatharra (S)	16.7	3.0	0.6	—	3.5	0.1	23.9	3.9	399	965
55320	Melville (C)	1 462.7	125.4	260.8	69.4	144.8	29.9	2 093.0	490.3	34 551	892
55390	Menzies (S)*	1.0	0.1	—	—	0.4	—	1.5	0.2	94	267
55460	Merredin (S)	40.5	14.2	7.2	0.3	6.6	0.2	68.9	12.3	1 338	813
55530	Mingenew (S)*	5.1	3.7	1.7	0.2	0.9	—	11.6	2.0	203	906

* Difference of more than ±25% in comparison to estimate of total income from the Census of Population and Housing.

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.5 SOURCE OF PERSONAL INCOME, Local Government Areas, Western Australia – 2000–01 *continued*

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
55600	Moora (S)	28.7	6.1	6.0	0.2	4.2	0.1	45.3	7.8	903	798
55670	Morawa (S)	8.1	4.4	1.7	0.1	1.2	—	15.5	2.4	319	789
55740	Mosman Park (T)*	138.7	12.6	92.1	6.7	16.0	5.7	271.7	84.5	3 329	1 081
55810	Mount Magnet (S)	10.5	1.4	0.5	—	1.9	0.1	14.3	2.5	257	880
55880	Mount Marshall (S)*	4.5	7.1	2.4	—	0.8	—	14.9	2.2	241	1 013
55950	Mukinbudin (S)*	5.7	5.6	2.5	0.1	1.0	0.1	15.0	2.4	250	970
56020	Mullewa (S)	7.1	5.2	2.7	0.1	2.3	—	17.5	2.6	314	911
56090	Mundaring (S)	459.4	45.2	41.5	13.1	62.7	6.1	628.0	126.0	11 779	820
56160	Murchison (S)	0.8	0.4	0.3	—	0.3	—	1.7	0.3	39	729
56230	Murray (S)	127.6	13.7	13.5	6.2	33.2	2.2	196.4	35.7	3 968	779
56300	Nannup (S)	10.9	3.5	1.6	0.3	3.2	0.1	19.6	3.2	446	708
56370	Narembeen (S)*	6.9	8.9	2.6	0.1	0.9	—	19.4	3.3	352	882
56440	Narrogin (T)	45.2	8.2	6.9	0.7	8.5	0.3	69.9	12.1	1 560	713
56510	Narrogin (S)	9.2	1.8	1.4	0.2	1.8	0.1	14.4	2.5	262	876
56580	Nedlands (C)*	392.4	77.7	204.0	23.2	21.5	15.2	734.0	237.7	7 222	1 321
56620	Ngaanyatjarraku (S)	6.9	0.5	0.2	—	3.0	—	10.6	1.5	287	608
56650	Northam (T)	55.9	7.8	5.8	1.7	14.7	0.2	86.1	14.9	2 325	589
56720	Northam (S)*	45.2	5.4	4.2	1.3	12.4	0.3	68.8	11.6	1 315	837
56790	Northampton (S)	24.0	8.9	5.3	0.7	6.9	0.4	46.2	7.1	1 225	615
56860	Nungarin (S)*	1.6	2.4	0.5	—	0.6	—	5.1	0.7	98	875
56930	Peppermint Grove (S)*	35.0	5.7	20.0	2.1	1.6	1.2	65.5	21.2	506	1 685
57000	Perenjori (S)	4.0	1.6	1.2	0.1	0.7	—	7.6	1.2	219	566
57080	Perth (C)	135.3	14.7	29.6	3.0	17.1	3.1	202.9	53.8	3 647	786
57140	Pingelly (S)	8.0	4.7	3.0	0.3	2.4	0.1	18.5	3.1	436	676
57210	Plantagenet (S)	37.1	10.9	7.3	0.9	9.9	0.5	66.7	10.2	1 590	684
57280	Port Hedland (T)	267.8	9.6	3.0	0.5	19.2	0.3	300.5	71.1	3 955	1 115
57350	Quairading (S)	8.5	5.1	4.2	0.2	1.8	0.1	19.9	3.7	413	753
57420	Ravensthorpe (S)	10.6	3.4	1.4	0.2	2.6	—	18.2	2.7	532	563
57490	Rockingham (C)	896.9	77.1	39.2	29.0	169.6	18.0	1 229.7	230.2	25 951	741
57560	Roebourne (S)	332.8	16.5	5.3	0.4	15.5	0.6	371.1	91.6	4 722	1 138
57630	Sandstone (S)*	0.8	0.2	—	—	0.3	—	1.4	0.2	36	605
57700	Serpentine-Jarrahdale (S)	151.7	21.6	14.9	2.6	16.2	2.1	209.1	43.9	3 625	876
57770	Shark Bay (S)	9.9	1.6	1.2	0.1	1.9	0.1	14.8	2.1	363	674
57840	South Perth (C)	623.3	51.0	111.3	25.1	57.7	11.0	879.4	211.9	15 721	817
57910	Stirling (C)	2 427.2	228.2	286.0	91.0	413.3	29.1	3 474.8	699.0	71 945	742
57980	Subiaco (C)	319.7	42.5	74.6	11.1	24.7	7.9	480.6	134.6	6 854	971
58050	Swan (C)	1 081.3	98.4	68.9	19.2	168.6	10.3	1 446.7	272.9	28 151	802
58120	Tambellup (S)	4.2	3.1	1.6	0.1	1.1	0.1	10.2	1.4	237	709
58190	Tammin (S)*	2.2	2.9	1.4	0.1	0.9	—	7.5	1.1	159	782
58260	Three Springs (S)	7.8	2.5	1.3	0.1	0.9	0.1	12.7	2.3	284	701

* Difference of more than $\pm 25\%$ in comparison to estimate of total income from the Census of Population and Housing.

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.5 SOURCE OF PERSONAL INCOME, Local Government Areas, Western Australia – 2000–01 *continued*

LGA code	LGA name	Wage	Own	Invest-	Super-	Government	Other	Total	Net	Occupied	Average
		and	unincor-	ment	annuation	ment	income	income	tax	private	weekly
		salary	porated		and	cash		from		dwelling	household
		\$m	business	\$m	annuity	benefit	\$m	all	\$m	(a)	disposable
								sources		no.	income
											\$
58330	Toodyay (S)	28.0	3.8	5.0	1.3	8.2	0.5	46.8	7.7	1 448	519
58400	Trayning (S)*	2.9	3.7	0.9	0.1	0.7	—	8.4	1.2	170	808
58470	Upper Gascoyne (S)*	3.5	0.8	0.2	—	1.0	—	5.6	0.9	89	1 007
58510	Victoria Park (T)	379.8	21.7	20.4	9.1	71.0	3.6	505.7	94.3	12 177	650
58540	Victoria Plains (S)*	8.5	4.6	5.2	0.2	1.3	—	19.9	4.0	346	881
58570	Vincent (T)	425.4	43.1	50.9	7.6	64.2	5.1	596.2	136.1	11 386	777
58610	Wagin (S)	16.1	6.6	4.5	0.4	4.5	0.1	32.2	5.2	692	750
58680	Wandering (S)	2.4	1.4	0.9	0.1	0.7	—	5.6	1.0	123	729
58760	Wanneroo (C)	950.2	121.1	49.8	18.5	173.6	12.6	1 325.8	236.1	27 186	771
58820	Waroona (S)	39.9	5.0	2.9	1.0	8.0	0.3	57.1	10.6	1 186	754
58890	West Arthur (S)	5.0	5.2	2.1	—	0.8	0.1	13.2	2.3	353	596
59030	Westonia (S)*	1.9	3.1	0.7	—	0.3	—	6.0	1.1	106	886
59100	Wickepin (S)*	5.1	3.3	3.0	0.1	1.2	—	12.7	1.8	301	699
59170	Williams (S)	8.6	4.4	3.1	0.2	1.3	0.1	17.7	3.3	331	840
59250	Wiluna (S)*	3.2	1.3	-0.1	—	1.5	—	5.9	0.8	153	645
59310	Wongan-Ballidu (S)*	16.8	8.1	24.5	0.2	1.9	—	51.5	14.8	570	1 238
59380	Woodanilling (S)	1.8	0.9	0.7	0.1	0.5	—	4.1	0.6	138	491
59450	Wyalkatchem (S)	4.9	3.1	1.3	0.2	1.5	—	10.9	1.6	250	714
59520	Wyndham-East Kimberley (S)	86.1	6.9	5.3	0.2	16.3	0.6	115.3	19.6	2 160	852
59590	Yalgoo (S)*	2.0	1.4	0.5	—	0.8	—	4.7	0.7	74	1 042
59660	Yilgarn (S)	24.6	12.0	4.8	0.1	1.6	0.1	43.2	8.9	604	1 091
59730	York (S)	28.9	5.3	5.4	1.6	7.2	1.6	49.9	8.7	1 195	664
59999	Unknown Western Australia	228.5	26.9	33.3	3.6	6.5	2.5	301.3	71.6	—	—
Western Australia		25 673.2	2 872.4	2 984.1	698.9	3 748.0	347.1	36 323.7	7 528.7	676 693	818

* Difference of more than ±25% in comparison to estimate of total income from the Census of Population and Housing.

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.6 SOURCE OF PERSONAL INCOME, Local Government Areas, Tasmania – 2000–01

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
60210	Break O'Day (M)	39.7	8.2	5.5	2.7	22.1	0.6	78.8	11.0	2 313	564
60410	Brighton (M)	131.1	11.5	10.3	2.8	45.2	0.5	201.5	31.6	4 322	756
60610	Burnie (C)	199.1	15.2	17.2	6.9	57.6	1.2	297.3	51.2	7 260	652
60810	Central Coast (M)	209.6	24.0	13.9	7.5	63.2	1.4	319.5	51.2	7 830	659
61010	Central Highlands (M)	24.8	2.2	1.1	0.7	9.1	0.1	38.0	5.8	904	686
61210	Circular Head (M)	79.2	24.7	6.0	1.2	16.4	0.7	128.2	21.6	2 896	708
61410	Clarence (C)	598.0	52.8	54.4	44.1	119.7	4.7	873.8	162.1	18 281	749
61510	Derwent Valley (M)	95.2	7.8	3.2	3.2	31.9	0.4	141.7	21.8	3 359	686
61610	Devonport (C)	261.6	23.1	26.1	10.4	80.3	1.8	403.3	66.1	9 388	691
61810	Dorset (M)	71.5	11.5	7.0	2.4	19.3	0.4	112.1	17.1	2 774	659
62010	Flinders (M)	8.7	3.2	1.7	0.2	2.3	0.2	16.2	2.4	347	769
62210	George Town (M)	66.8	3.5	4.4	1.7	20.7	0.6	97.8	16.0	2 482	633
62410	Glamorgan/Spring Bay (M)	31.7	7.9	4.1	2.2	13.0	0.4	59.3	8.8	1 684	577
62610	Glenorchy (C)	429.2	31.2	26.1	22.1	140.9	2.0	651.5	100.6	17 584	602
62810	Hobart (C)	698.3	77.2	138.8	48.5	100.7	8.1	1 071.5	239.5	19 530	819
63010	Huon Valley (M)	117.8	22.2	12.7	4.5	43.4	1.2	201.9	32.3	4 874	669
63210	Kentish (M)	39.0	5.9	3.1	1.3	15.9	0.4	65.6	9.3	1 961	552
63410	King Island (M)	19.0	6.6	2.1	0.3	2.6	0.2	30.9	4.7	679	741
63610	Kingborough (M)	380.7	38.3	37.5	24.0	55.4	5.8	541.7	111.5	10 408	795
63810	Latrobe (M)	80.8	9.9	7.2	2.3	22.6	0.6	123.3	20.2	3 052	650
64010	Launceston (C)	708.5	54.6	76.9	28.6	177.7	5.2	1 051.4	182.8	24 444	683
64210	Meander Valley (M)	159.1	25.3	16.7	5.5	42.8	1.2	250.7	41.5	6 618	608
64610	Northern Midlands (M)	126.5	19.0	20.1	4.2	30.2	0.9	200.9	34.4	4 361	734
64810	Sorell (M)	110.4	11.8	5.8	4.6	31.9	0.8	165.3	25.7	4 155	646
65010	Southern Midlands (M)	39.3	6.8	3.6	1.1	18.6	0.3	69.8	9.7	2 061	561
65210	Tasman (M)	14.6	3.9	1.1	1.2	8.0	0.1	29.0	3.8	899	538
65410	Waratah/Wynyard (M)	135.4	14.4	10.7	5.0	42.0	1.1	208.5	33.4	5 012	672
65610	West Coast (M)	83.7	3.5	1.7	0.9	14.2	0.2	104.2	21.9	2 162	732
65810	West Tamar (M)	246.0	20.3	26.2	10.7	52.8	3.0	359.0	64.5	7 214	785
69999	Unknown Tasmania	24.1	4.2	7.1	1.4	1.1	0.4	38.3	9.3	—	—
	Tasmania	5 229.3	550.7	552.3	252.7	1 301.4	44.6	7 931.0	1 411.8	178 854	701

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.7 SOURCE OF PERSONAL INCOME, Local Government Areas, Northern Territory – 2000–01

LGA code	LGA name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (a)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
70200	Alice Springs (T)	388.0	20.0	12.9	5.2	53.1	0.9	480.1	88.9	8 614	873
70700	Coomalie (CGC)	13.0	0.5	0.2	0.3	3.0	0.1	17.2	2.7	404	688
71000	Darwin (C)	1 125.1	61.8	44.8	26.9	117.2	4.4	1 380.2	277.5	23 716	894
72000	Jabiru (T)*	18.7	0.3	-0.1	0.1	1.0	—	20.0	4.2	410	743
72200	Katherine (T)	113.8	2.4	2.0	0.9	20.7	0.1	139.9	24.2	2 675	832
72300	Litchfield (S)	218.0	14.0	7.6	5.0	35.3	0.8	280.7	51.6	4 919	896
72800	Palmerston (C)	377.2	17.4	-0.1	4.1	36.7	0.6	436.1	79.8	7 041	973
73800	Tennant Creek (T)	33.6	1.9	0.3	0.3	8.5	0.1	44.6	6.0	884	839
79399	Unincorporated Northern Territory	418.7	17.4	8.7	3.0	120.0	1.0	568.9	94.7	9 572	953
79999	Unknown Northern Territory	106.9	9.7	3.9	2.7	2.5	0.3	126.1	29.2	—	—
	Northern Territory	2 812.9	145.5	80.3	48.6	398.1	8.4	3 493.8	658.8	58 235	936

* Difference of more than ±25% in comparison to estimate of total income from the Census of Population and Housing.

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

A1.8 SOURCE OF PERSONAL INCOME, Statistical Subdivisions(a), Australian Capital Territory – 2000–01

SSD code	SSD name	Wage and salary	Own unincorporated business	Investment	Super-annuation and annuity	Government cash benefit	Other income	Total income from all sources	Net tax	Occupied private dwellings (b)	Average weekly household disposable income
		\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	no.	\$
80505	North Canberra	737.2	39.8	75.9	76.7	72.9	8.0	1 010.4	237.9	14 952	994
80510	Belconnen	1 546.0	83.5	104.1	113.3	112.6	11.3	1 970.8	446.4	29 806	984
80515	Woden Valley	642.6	43.6	80.3	79.6	41.8	8.4	896.4	218.8	12 764	1 021
80520	Weston Creek-Stromlo	461.6	23.0	36.0	50.0	29.1	4.5	604.2	141.0	8 752	1 018
80525	Tuggeranong	1 661.8	81.4	46.7	66.6	97.8	8.0	1 962.3	447.9	29 194	998
80535	South Canberra	535.9	52.2	118.1	50.1	32.3	8.8	797.4	222.0	9 319	1 187
80540	Gungahlin-Hall	493.2	26.3	15.5	13.8	19.0	2.8	570.5	134.5	8 374	1 001
81005	Australian Capital Territory - Balance*	10.5	0.6	0.8	1.0	0.8	0.1	13.8	3.2	112.0	1 835
89999	Unknown Australian Capital Territory	23.1	1.3	1.9	1.1	0.8	0.2	28.4	7.2	—	—
	Australian Capital Territory	6 111.9	351.8	479.3	452.1	407.2	52.0	7 854.3	1 858.9	113 273	1 018

* Difference of more than $\pm 25\%$ in comparison to estimate of total income from the Census of Population and Housing.

— nil or rounded to zero (including null cells)

Note: Boundaries as at ASGC 2001.

(a) Statistical Subdivisions shown as the Australian Capital Territory does not have Local Government Areas.

(a) Source: ABS, 2001 Census of Population and Housing. Excludes households comprising visitors only.

Source: Government cash benefit data – FaCS. All other income data items – ATO.

**METHODOLOGY: POSTCODE TO SLA
CONCORDANCE**

The Australian Standard Geographical Classification (ASGC) is used by the ABS for the collection and dissemination of geographically classified statistics. It is an essential reference for understanding and interpreting the geographical context of statistics published, not only by the ABS but also by other organisations, and its use enables comparability across datasets.

The ABS uses geographic concordances to enable the conversion of data from one type of geographic region to another. These geographic concordances are generally used to convert data for ‘non-standard areas’ to data for standard areas used by the ABS. Geographic concordances (or conversions) are expressed as conversion factors based on population.

The location or geographic identifier available on both the ATO’s Individual Income Tax Return database and FaCS’s Longitudinal Data Warehouse is the postcode of the current home address of the individual. Consequently, postcode to SLA conversion factors have been used to concord, or convert, aggregated postcode data to estimates for statistical local areas. The concordance indicates the distribution of a postcode area’s population across SLAs. Based on population estimates, the concordance expresses the percentage of a postcode area’s total population contained within an SLA that intersects it. That is, if a postcode area is wholly contained within one SLA, then its total population is also within that SLA and is expressed as 100%. If a postcode area is intersected by two or more SLAs, then each SLA will display the percentage of the total postcode area population which it contains.

The concordances are based on the estimated resident population for each particular year. Data in this publication have been presented on boundaries effective at 1 July 2001 as defined in the Detailed Main Structure of the *Australian Standard Geographical Classification (ASGC), Volume 1, 2001* (cat. no. 1216.0).

The concordance process:

- minimises confidentiality restrictions as data are not output for postcodes with small populations;
- enables the data to be more easily compared with standard ABS output;
- enables the data to be output for other standard ABS geographic areas such as Statistical Divisions, Statistical Subdivisions and Local Government Areas; and
- provides flexibility so that data can be provided for the different regions of interest being studied by users of regional data (which are usually groupings of SLAs and/or LGAs).

The following example shows how the concordances were applied.

SLA 22751, Bellarine - Inner in Victoria, covers three postcode areas; all of postcode 3224 and parts of postcodes 3219 and 3221. Based on the estimated resident population at 30 June 2001, the proportions of each postcode area’s total population, or concordance factors, that contribute to the SLA were: 62.60% for postcode 3219, 26.71% for postcode 3221 and 100.00% for postcode 3224. By applying these factors to the relevant total population for each postcode, in this case the total number of persons by source of income, an estimate of 6,843 FaCS income support customers receiving a total of \$55.0m for Bellarine - Inner SLA, was derived.

EXAMPLE: POSTCODE TO SLA CONCORDANCE

Postcode	POSTCODE COUNTS..			SLA SHARE.....	
	<i>Number of FaCS income support customers</i>	<i>Total government cash benefit income</i>	<i>Conversion factor(a)</i>	<i>Number of FaCS income support customers</i>	<i>Total government cash benefit income</i>
	no.	\$	no.	no.	\$
3219	7 554	63 222 335	0.6260	4 729	39 577 182
3221	1 420	10 414 924	0.2671	379	2 781 826
3224	1 735	12 642 604	1.0000	1 735	12 642 604
SLA total estimate	..	..	..	6 843	55 001 612

.. not applicable

(a) Based on the estimated resident population at 30 June 2001.

When analysing concorded data the following limitations of this methodology need to be taken into account:

- in applying the concordances (based on total population only) it is assumed that the particular characteristics of any data item are uniformly distributed across a postcode area and therefore concorded data may not truly reflect the actual distribution of the characteristics of the population. In some cases, where the same postcode is split across two or more SLAs and there are no other contributing postcodes, distinct numerical estimates will be derived but rates or averages will be identical for each SLA (as these will be equivalent to the original rate or average of the contributing postcode);
- some official postcodes (such as PO boxes, etc.) do not correspond to residential areas but may still have been reported under the current home address field in ATO and/or FaCS records. Data for these and other 'invalid' postcodes, such as those due to incorrect reporting or processing errors, have been included in an 'unknown' category for each state and territory and for Australia where the state or territory was not known; and
- concorded figures have been rounded so discrepancies may occur between sums of the component items and totals.

While care was taken in producing the concordances the ABS will not guarantee the accuracy of concorded data.

APPENDIX **3**

**INDIVIDUAL TAX RETURN 2001 -
TAX AGENTS**

A copy of the ATO's *Individual Tax Return 2001 - Tax Agents* is shown on the following pages.

Individual tax return 2001—tax agents

RN: 100101

Taxpayer's signature

TFN

Income

1 Salary or wages

Main salary or wage occupation

Occupation code

Payer's Australian Business Number

Tax withheld		Gross payment
<input type="text"/> .00	C	<input type="text"/> .00
<input type="text"/> .00	D	<input type="text"/> .00
<input type="text"/> .00	E	<input type="text"/> .00
<input type="text"/> .00	F	<input type="text"/> .00
<input type="text"/> .00	G	<input type="text"/> .00

2 Allowances, earnings, tips, director's fees, etc.

<input type="text"/> .00	K	<input type="text"/> .00
--------------------------	----------	--------------------------

3 Lump sum payments

Amount A in lump sum payments box

<input type="text"/> .00	R	<input type="text"/> .00
--------------------------	----------	--------------------------

5% of amount B in lump sum payments box

<input type="text"/> .00	H	<input type="text"/> .00
--------------------------	----------	--------------------------

4 Eligible termination payments Taxable amount other than excessive component

<input type="text"/> .00	I	<input type="text"/> .00
--------------------------	----------	--------------------------

<input type="text"/> .00	N	<input type="text"/> .00
--------------------------	----------	--------------------------

5 Commonwealth of Australia government allowances and payments like Newstart, youth allowance and austudy payment

<input type="text"/> .00	A	<input type="text"/> .00
--------------------------	----------	--------------------------

6 Commonwealth of Australia government pensions and allowances

<input type="text"/> .00	B	<input type="text"/> .00
--------------------------	----------	--------------------------

Tax offset code

7 Other Australian pensions or annuities—including superannuation pensions

Type

<input type="text"/> .00	J	<input type="text"/> .00
--------------------------	----------	--------------------------

8 Attributed personal services income

<input type="text"/> .00	O	<input type="text"/> .00
--------------------------	----------	--------------------------

Total tax withheld

Add up the boxes. \$.00

9 Total reportable fringe benefits amounts **W** .00

10 Gross interest

Gross interest	L	<input type="text"/> .00
----------------	----------	--------------------------

TFN amounts withheld from gross interest **M**

11 Dividends

Unfranked amount	S	<input type="text"/> .00
------------------	----------	--------------------------

Franked amount	T	<input type="text"/> .00
----------------	----------	--------------------------

TFN amounts withheld from dividends **V** Imputation credit **U** .00

I Only used by taxpayers completing the supplementary section

Transfer the amount from **TOTAL SUPPLEMENTARY SECTION INCOME OR LOSS** on page 8 and write it here. .00 /

TOTAL INCOME OR LOSS Add up income amounts and deduct any loss amount in the boxes. .00 / **F**

IN-CONFIDENCE—when completed

Individual tax return 2001—tax agents

RN: 100101

Taxpayer's signature

TFN

Attach all requested attachments here. Place the employee's tax return copy of group certificates/PAYG payment summaries on top followed by any other attachments.

Deductions

D1 Work related car expenses	A	<input style="width: 100px;" type="text"/>	<input style="width: 50px; text-align: right;" type="text"/> .00	<input type="checkbox"/> Claim type
D2 Work related travel expenses	B	<input style="width: 100px;" type="text"/>	<input style="width: 50px; text-align: right;" type="text"/> .00	
D3 Work related uniform, occupation specific or protective clothing, laundry and dry cleaning expenses	C	<input style="width: 100px;" type="text"/>	<input style="width: 50px; text-align: right;" type="text"/> .00	<input type="checkbox"/> Claim type
D4 Work related self-education expenses	D	<input style="width: 100px;" type="text"/>	<input style="width: 50px; text-align: right;" type="text"/> .00	<input type="checkbox"/> Claim type
D5 Other work related expenses	E	<input style="width: 100px;" type="text"/>	<input style="width: 50px; text-align: right;" type="text"/> .00	
D6 Interest and dividend deductions	I	<input style="width: 100px;" type="text"/>	<input style="width: 50px; text-align: right;" type="text"/> .00	
D7 Gifts or donations	J	<input style="width: 100px;" type="text"/>	<input style="width: 50px; text-align: right;" type="text"/> .00	
D8 Deductible amount of undeducted purchase price (UPP) of an Australian pension or annuity. Deductible amount of UPP of a foreign pension or annuity is dealt with at D11 on page 8.	L	<input style="width: 100px;" type="text"/>	<input style="width: 50px; text-align: right;" type="text"/> .00	
D9 Cost of managing tax affairs	M	<input style="width: 100px;" type="text"/>	<input style="width: 50px; text-align: right;" type="text"/> .00	

D Only used by taxpayers completing the supplementary section

Transfer the amount from **TOTAL SUPPLEMENTARY SECTION DEDUCTIONS** on page 8 and write it here. **.00**

TOTAL DEDUCTIONS Items D1 to **D**—add up the boxes **.00**

SUBTOTAL **TOTAL INCOME OR LOSS** less **TOTAL DEDUCTIONS** **.00** /

Losses

L1 Tax losses of earlier income years claimed this income year

Primary production	F	<input style="width: 100px;" type="text"/>	<input style="width: 50px; text-align: right;" type="text"/> .00
Non-primary production	Z	<input style="width: 100px;" type="text"/>	<input style="width: 50px; text-align: right;" type="text"/> .00

TAXABLE INCOME OR LOSS Subtract item L1 amounts from amount at **SUBTOTAL** **\$** **.00** /

Tax offsets

T1 Spouse (without dependent child or student), child-housekeeper or housekeeper. If you had a spouse during 2000–01 you must complete **Spouse details—married or de facto** on page 5. **P** **.00** / Claim type

Child-housekeeper's separate net income **V** **.00**

T2 Low income aged persons—If you had a spouse during 2000–2001 you must complete **Spouse details—married or de facto** on page 5. **N** Tax offset code

T3 Superannuation contributions, annuity and pension

Personal undeducted superannuation contributions	T	<input style="width: 100px;" type="text"/>	<input style="width: 50px; text-align: right;" type="text"/> .00	Superannuation contributions, annuity and pension tax offsets	S	<input style="width: 100px;" type="text"/>	<input style="width: 50px; text-align: right;" type="text"/> .00	<input type="checkbox"/> Claim type
--	----------	--	---	---	----------	--	---	-------------------------------------

T4 30% private health insurance—You must complete **Private health insurance policy details** on page 4. Amount of refundable tax offset—not contributions **G** **.00**

T Only used by taxpayers completing the supplementary section

Transfer the amount from **TOTAL SUPPLEMENTARY SECTION TAX OFFSETS** on page 8 and write it here. **.00**

TOTAL TAX OFFSETS Items T1 to **T**—add up the boxes **U** **.00** **F**

IN-CONFIDENCE—when completed

Individual tax return 2001—tax agents

RN: 100101

Taxpayer's signature

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Private health insurance policy details

You must provide the details for each policy if items T4 or M2 asked you to complete this section.

Health fund ID	Membership number	Type
B <input type="text"/> F	C <input type="text"/>	<input type="text"/> F
B <input type="text"/> F	C <input type="text"/>	<input type="text"/> F
B <input type="text"/> F	C <input type="text"/>	<input type="text"/> F
B <input type="text"/> F	C <input type="text"/>	<input type="text"/> F

Medicare levy related items

M1 Medicare levy reduction or exemption

If you complete this item and you had a spouse during 2000–01 you must complete Spouse details—married or de facto on page 5.

Reduction based on family income

Number of dependent children and students **Y**

Exemption categories

Full 1.5% levy exemption—number of days **V** Claim type

Half 1.5% levy exemption—number of days **W**

M2 Medicare levy surcharge (MLS)

THIS ITEM IS COMPULSORY—if you do not complete this question you may be charged the full Medicare levy surcharge.

For the whole period 1 July 2000 to 30 June 2001, were you and all your dependants (including your spouse)—if you had any—covered by private patient HOSPITAL cover? **E** Print Y for yes or N for no.

If yes, you must complete Private health insurance policy details above.

If no, read below.

If you are liable for the surcharge for the whole period 1 July 2000 to 30 June 2001 you must write 0 at label A.

If you are liable for the surcharge for part of the period 1 July 2000 to 30 June 2001 you must write the number of days you were NOT liable at label A.

If you are NOT liable for the surcharge for the whole period 1 July 2000 to 30 June 2001 you must write 365 at label A.

Number of days NOT liable for surcharge **A**

Number of dependent children **D**

If you had a spouse during 2000–01 (and you printed N at label E), complete Spouse details—married or de facto on page 5. If you were covered by private patient hospital cover at any time during 2000–01 you must complete Private health insurance policy details above.

Adjustments

A1 Under 18 excepted net income

J **.00** / Type

A2 Part-year tax-free threshold

You must read the information on A2 in the Individual tax return 2001 instructions—tax agents before completing this item.

Date Day Month Year Months **N**

Income while a full-time student **O** **.00**

A3 Amount on which family trust distribution tax has been paid

You must read the information on A3 in the Individual tax return 2001 instructions—tax agents before completing this item.

X **.00**

A4 Amount on which ultimate beneficiary non-disclosure tax was payable

You must read the information on A4 in the Individual tax return 2001 instructions—tax agents before completing this item.

Z **.00** **F**

IN-CONFIDENCE—when completed

Individual tax return 2001—tax agents

RN: 100101

Taxpayer's signature

TFN

Spouse details—married or de facto

Only provide these details if you had a spouse—married or de facto—during 2000–01 and you completed any of the following items: **6** (and your spouse received any Commonwealth of Australia pension or allowance at item 6 or exempt pension income), **T1**, **T2**, **M1**, **M2** and at label **E** you printed '**N**', **T5** (supplementary section).

Spouse's date of birth **K**

Did you have a spouse for the full year 1 July 2000 to 30 June 2001? **L** Print **Y** for yes or **N** for no.

If you did not have a spouse for the full year, write the dates you had a spouse between 1 July 2000 and 30 June 2001.

From

M

To

N

Spouse's 2000–01 taxable income **O** .00

Spouse's share of trust income on which the trustee is assessed under section 98 and which has not been included in spouse's taxable income. **T** .00

If you had a spouse for all of 2000–01 and at label **E**, item **M2** you printed **N**, show any distributions to your spouse on which family trust distribution tax has been paid which your spouse would have had to show as assessable income if the tax had not been paid. **U** .00

Show your spouse's total reportable fringe benefits amounts if you had a spouse for all of 2000–01 and at label **E**, item **M2** you printed **N**. **S** .00

If you completed item **6**, show the amount of any Commonwealth of Australia government pensions and allowances—listed at item **6** in the *Individual tax return 2001 instructions—tax agents*—that your spouse received in 2000–01 **P** .00

If you completed item **6** show the amount of any exempt pension income that your spouse received in 2000–01. **Q** .00

If you completed item **T1**, show your spouse's 2000–01 separate net income. **R** .00

F

IN-CONFIDENCE—when completed

Individual tax return 2001—tax agents

RN: 100101

Taxpayer's signature

TFN

Supplementary section

12 Partnerships and trusts

Primary production

Distribution from partnerships **N** **.00** /

Distribution from trusts **L** **.00** /

Landcare operations and water conservation/conveying expenses **I** **.00**

Other deductions relating to distribution **X** **.00**

Net primary production distribution **.00** /

Non-primary production

Distribution from partnerships, less foreign income **O** **.00** /

Distribution from trusts, less net capital gains and foreign income **U** **.00** /

Landcare operations expenses **J** **.00**

Other deductions relating to distribution in labels **O** and **U** **Y** **.00**

Net non-primary production distribution **.00** /

• Distributions of net capital gains (including net foreign capital gains) must be included at item 17 on page 7.
• Distributions of foreign income must be included at item 18 or 19 on page 7.

Share of credits from income

Share of credit for tax withheld where Australian Business Number not quoted **P**

Share of imputation credit from franked dividends **Q**

Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions **R**

Share of credit for tax paid by trustee **S**

F

13 Personal services income

Tax withheld—voluntary agreement **G** **.00**

Tax withheld where Australian Business Number not quoted **H**

Tax withheld—labour hire or other specified payments **J** **.00**

Net PSI—transferred from **M** on page 9 of the tax return **A** **.00** /

14 Net income or loss from business

Tax withheld—voluntary agreement **D** **.00**

Tax withheld where Australian Business Number not quoted **W**

Tax withheld—labour hire or other specified payments **F** **.00**

Primary production—transferred from **Y** on page 10 of the tax return **B** **.00** /

Non-primary production—transferred from **Z** on page 10 of the tax return **C** **.00** /

• Loss from business activities—refer to item P9 on page 11 of this return.

F

IN-CONFIDENCE—when completed

Individual tax return 2001—tax agents

RN: 100101

Taxpayer's signature

TFN

15 Deferred non-commercial business losses

Deferred losses from partnership activities **F** **.00**
 Deferred losses from sole trader activities **G** **.00**

If you have deferred losses, complete item **P9** on page 11 of this return.

Total deferred losses **H** **.00**

16 Net farm management deposits or withdrawals

E **.00** / **F**

17 Capital gains

Did you have a CGT event during the year? **G** Print **Y** for yes or **N** for no.

Net capital gain **A** **.00**

You must also answer **yes** at label **G**, if you received a distribution of a capital gain from a trust.

Total current year capital gains **H** **.00**

Net capital losses carried forward to later income years **V** **.00**

18 Foreign entities

Did you have either a direct or indirect interest in a controlled foreign company (CFC)? **I** Print **Y** for yes or **N** for no.

CFC income **K** **.00**

Have you **ever**, either directly or indirectly, caused the transfer of property—including money—or services to a non-resident trust estate? **W** Print **Y** for yes or **N** for no.

Transferor trust income **B** **.00**

Did you have an interest in a foreign investment fund (FIF) or a foreign life assurance policy (FLP)? **J** Print **Y** for yes or **N** for no.

FIF and FLP income **C** **.00**

19 Foreign source income and foreign assets or property

Assessable foreign source income **E** **.00**

Net foreign employment and net foreign pension or annuity income without an undeducted purchase price **L** **.00** / Type

Net foreign pension or annuity income with an undeducted purchase price **D** **.00**

Other net foreign source income **M** **.00**

Exempt foreign employment income **N** **.00**

Foreign tax credits **O**

During the year did you own, or have an interest in, assets located outside Australia which had a total value of AUD \$50 000 or more? **P** Print **Y** for yes or **N** for no.

F

20 Rent

Gross rent **P** **.00**

Interest deductions **Q** **.00**

Capital works deductions **F** **.00**

Other rental deductions **U** **.00**

Net rent **P** less (Q + F + U) **.00** /

21 Bonuses from life insurance companies and friendly societies

W **.00** /

Claim

type

IN-CONFIDENCE—when completed

Individual tax return 2001—tax agents

RN: 100101

Taxpayer's signature

TFN

22 Other income

Type of income	Category 1	<input type="text"/>	Y	<input type="text"/>	.00
	Category 2	<input type="text"/>	V	<input type="text"/>	.00
Tax withheld—lump sum payments in arrears		E	<input type="text"/>	.00	
Taxable professional income		Z	<input type="text"/>	.00	F

TOTAL SUPPLEMENTARY SECTION INCOME OR LOSS

Add up income amounts and deduct any loss amounts in the boxes. **.00** /
 Transfer this amount to page 2 at **I**

Deductions

D10 Australian film industry incentives **G** **.00**

D11 Deductible amount of undeducted purchase price of a foreign pension or annuity **Y** **.00**

D12 Non-employer sponsored superannuation contributions

Full name of fund Policy number **H** **.00**

D13 Other deductions—not claimable at items D1 to D12

Description of claim Election expenses **E** **.00**
 Other deductions **J** **.00**

TOTAL SUPPLEMENTARY SECTION DEDUCTIONS

Items D10 to D13—add up the boxes and transfer this amount to **D** on page 3 **.00**

Tax offsets

T5 Superannuation contributions on behalf of your spouse

You must also complete **Spouse details—married or de facto** on page 5.

Contributions paid **.00** **A** **.00**

T6 Zone or overseas forces **R** **.00**

T7 20% tax offset on net medical expenses over \$1250 **X** **.00**

T8 Parent, spouse's parent or invalid relative **B** **.00**

T9 Landcare and water facility Landcare and water facility tax offset claimed **M** **.00** Claim type
 Landcare and water facility tax offset brought forward from earlier income years **T** **.00**

T10 Other tax offsets If you are entitled to a low income tax offset, do not write it anywhere on your tax return. The ATO will calculate it for you. **C** **.00** Claim type

TOTAL SUPPLEMENTARY SECTION TAX OFFSETS

Items T5 to T10—add up the boxes **.00**
 Transfer this amount to **T** on page 3

Credit for interest on tax paid

C1 Credit for interest on early payments—amount of interest **L** **F**
IN-CONFIDENCE—when completed

Individual tax return 2001—tax agents

RN: 100101

Taxpayer's signature

TFN

Business and professional items section

P1 Personal services income (PSI)

Only complete item P1 if you earned PSI as a sole trader.

Part A

Did you have a prescribed payments system payee declaration that was in force and received by the Commissioner as at 13 April 2000? Print X in the appropriate box.

B NO Read on. YES Go to item P2.

Did you receive 80% or more of your PSI from one source and have a personal services business determination(s) that was in force for the whole of the period you earned PSI? Print X in the appropriate box.

C NO Read on. YES Go to item P2.

If you received less than 80% of your PSI from each source for the whole of the period you earned PSI and you satisfied any of the following personal services business tests, indicate which business test(s) you satisfied. Print X in the appropriate box(es). Refer to the tax return instructions before you complete this question.

Unrelated clients test **D1**

Employment test **E1**

Business premises test **F1**

If you printed X at D1, E1 or F1, proceed to P2 below, otherwise go to Part B.

Part B

PSI—voluntary agreement **G** .00

PSI—where Australian Business Number not quoted **H** .00

PSI—labour hire or other specified payments **I** .00

PSI—other **J** .00

Total amount of deductions for payments to associates for principal work **K** .00

Total amount of other deductions against personal services income **L** .00

Net PSI (G + H + I + J) less (K + L) **M** .00 / **F**

Transfer the amount at label M to label A item 13 on page 6 of the tax return.

P2 Description of main business or professional activity

Industry code **A**

P3 Number of business activities

B

P4 Status of your business—print X in one box only

Ceased business **C1**

Commenced business **C2**

P5 Business name of main business and Australian Business Number (ABN)

	ABN

P6 Business address of main business

Suburb or town	State	D Postcode

P7 Did you sell any goods or services using the Internet?

Q Print Y for yes or N for no. **F**

IN-CONFIDENCE—when completed

Individual tax return 2001—tax agents

RN: 100101

Taxpayer's signature

TFN

P 8 Business income and expenses

Income

	Primary production	Non-primary production	Totals
Gross payments where Australian Business Number not quoted	C <input type="text" value="00"/>	D <input type="text" value="00"/>	<input type="text" value="00"/>
Gross payments—voluntary agreement	E <input type="text" value="00"/>	F <input type="text" value="00"/>	<input type="text" value="00"/>
Gross payments—labour hire or other specified payments	N <input type="text" value="00"/>	O <input type="text" value="00"/>	<input type="text" value="00"/>
Assessable government industry payments	G <input type="text" value="00"/> / <input type="text"/>	H <input type="text" value="00"/> / <input type="text"/>	<input type="text" value="00"/>
Other business income	I <input type="text" value="00"/> / <input type="text"/>	J <input type="text" value="00"/> / <input type="text"/>	<input type="text" value="00"/> / <input type="text"/>
Total business income	<input type="text" value="00"/> / <input type="text"/>	<input type="text" value="00"/> / <input type="text"/>	<input type="text" value="00"/> / <input type="text"/>

Expenses	Primary production	Non-primary production	Totals
Opening stock	<input type="text" value="00"/>	<input type="text" value="00"/>	K <input type="text" value="00"/>
Purchases and other costs	<input type="text" value="00"/>	<input type="text" value="00"/>	L <input type="text" value="00"/> / <input type="text"/>
Closing stock	<input type="text" value="00"/>	<input type="text" value="00"/>	M <input type="text" value="00"/> / <input type="text"/>
Cost of sales (label K + L - M)	<input type="text" value="00"/> / <input type="text"/>	<input type="text" value="00"/> / <input type="text"/>	<input type="text" value="00"/> / <input type="text"/>
Contractor, sub-contractor and commission expenses	<input type="text" value="00"/>	<input type="text" value="00"/>	F <input type="text" value="00"/>
Superannuation expenses	<input type="text" value="00"/>	<input type="text" value="00"/>	G <input type="text" value="00"/>
Bad debts	<input type="text" value="00"/>	<input type="text" value="00"/>	I <input type="text" value="00"/>
Lease expenses	<input type="text" value="00"/>	<input type="text" value="00"/>	J <input type="text" value="00"/>
Rent expenses	<input type="text" value="00"/>	<input type="text" value="00"/>	K <input type="text" value="00"/>
Interest expenses within Australia	<input type="text" value="00"/>	<input type="text" value="00"/>	Q <input type="text" value="00"/>
Interest expenses overseas	<input type="text" value="00"/>	<input type="text" value="00"/>	R <input type="text" value="00"/>
Depreciation expenses	<input type="text" value="00"/>	<input type="text" value="00"/>	M <input type="text" value="00"/> / <input type="text"/>
Motor vehicle expenses	<input type="text" value="00"/>	<input type="text" value="00"/>	N <input type="text" value="00"/> / <input type="text"/>
Repairs and maintenance	<input type="text" value="00"/>	<input type="text" value="00"/>	O <input type="text" value="00"/>
All other expenses	<input type="text" value="00"/>	<input type="text" value="00"/>	P <input type="text" value="00"/>
Total expenses Add up the boxes for each column.	S <input type="text" value="00"/> / <input type="text"/>	T <input type="text" value="00"/> / <input type="text"/>	<input type="text" value="00"/> / <input type="text"/>

Reconciliation items

Drought investment allowance	<input type="text" value="00"/>	U <input type="text" value="00"/>
Environmental impact assessment and environmental protection expenses	<input type="text" value="00"/>	V <input type="text" value="00"/>
Landcare operations and water conservation/conveying expenses	<input type="text" value="00"/>	W <input type="text" value="00"/>
Income reconciliation adjustments	<input type="text" value="00"/> / <input type="text"/>	X <input type="text" value="00"/> / <input type="text"/>
Expense reconciliation adjustments	<input type="text" value="00"/> / <input type="text"/>	H <input type="text" value="00"/> / <input type="text"/>

Net income or loss from business	Y <input type="text" value="00"/> / <input type="text"/>	Z <input type="text" value="00"/> / <input type="text"/>	<input type="text" value="00"/> / <input type="text"/>
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Transfer the amounts at labels **Y** and **Z** to item 14 on page 6 of the tax return.

IN-CONFIDENCE—when completed

Individual tax return 2001—tax agents

RN: 100101

Taxpayer's signature

TFN

P9 Business loss activity details

Note: If you incurred a net loss from more than 3 business activities this year show only the 3 activities with the highest losses. If you are completing this item because you have deferred non-commercial losses, you must have completed item 15 in your tax return.

Activity 1

Description of activity

D **F**

Industry code

E

Partnership (P) or sole trader (S)

F

Type of loss

G

Loss (\$)

H **.00** **F**

Activity 2

Description of activity

I **F**

Industry code

J

Partnership (P) or sole trader (S)

K

Type of loss

L

Loss (\$)

M **.00** **F**

Activity 3

Description of activity

N **F**

Industry code

O

Partnership (P) or sole trader (S)

P

Type of loss

R

Loss (\$)

T **.00** **F**

P10 13 month prepaid expenses

Do the new prepayment provisions apply to you? **A** Print **Y** for yes or **N** for no.

If Yes, complete labels **B** and **C**.

Initial year 13 month prepaid expenses **B** **.00**

Later year 13 month prepaid expenses **C** **.00**

Other business and professional items

P11 Trade debtors **E** **.00**

P12 Trade creditors **F** **.00**

P13 Total salary and wage expenses **G** **.00** / Type

P14 Payments to related entities **H** **.00**

P15 Depreciable assets purchased **I** **.00**

P16 Depreciable assets sold **J** **.00**

P17 Trading stock election **P** Print **Y** for yes or leave blank.

Hours taken to prepare and complete the Business and professional items section **S**

F

IN-CONFIDENCE—when completed

Individual tax return 2001—tax agents

RN: 100101

Taxpayer's signature

TFN

Consent to use part or all of your 2001 tax refund to repay your spouse's family tax benefit (FTB) overpayment

You must read the information on family tax benefit in the *Individual tax return 2001 instructions—tax agents* before completing FTB claimant's details.

Only complete the details below if:

- you were the spouse of an FTB claimant on 30 June 2001 and your income was taken into account in their claim—check with your spouse—AND
- your spouse has given you authority to quote on your tax return their customer reference number (CRN). If your spouse does not know their CRN they can contact the Family Assistance Office AND
- your spouse expects to have an FTB overpayment for 2001 AND
- you expect to receive a tax refund for 2001 AND
- you consent to use part or all of your tax refund to repay your spouse's FTB overpayment

Note: An FTB overpayment can only be raised after reconciliation has been completed. If an FTB overpayment is raised after your refund has been sent to you the ATO will not be able to use your refund to repay the FTB overpayment.

Spouse's CRN

Male

Spouse's sex

 Print X in the relevant box

Female

Spouse's name

Print full name

Surname or family name

Given names

Spouse's date of birth

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

I consent to the ATO using part or all of my 2000–01 tax refund to repay the 2001 FTB overpayment of my spouse, whose details I have provided above. I have obtained my spouse's permission to quote their CRN.

Signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Taxpayer's declaration

Read and sign the declaration after completing your tax return, including the supplementary section, business and professional items section and other schedules if applicable.

I declare that:

- the information provided to my registered tax agent for the preparation of this tax return is true and correct and
- I authorise my registered tax agent to lodge this tax return.

Signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Important: The tax law imposes heavy penalties for giving false or misleading information.

Tax agent's certificate

I,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Client's reference

Contact name

Agent's telephone number

Area code	Telephone number
<input type="text"/>	<input type="text"/>

Agent's reference number

IN-CONFIDENCE—when completed

GLOSSARY

NOTE

The terms defined in this Glossary refer to ATO and FaCS data items used throughout this publication. Where similar ABS data items have been referenced users should refer to the applicable ABS publication for definitional details.

In relation to FaCS data, responsibility for payments and allowances described on the following pages are those applying in 2001 and earlier. Subsequent changes to administrative arrangements mean that responsibility for some of these payments were transferred to DEWR and DEST in 2004.

- Age pension** A FaCS income support payment, subject to income and asset tests, (delivered by Centrelink) for people who have reached retirement age. To qualify for the age pension a male must be aged 65 years while the age at which a female may qualify depends upon her birth date. The qualifying age for females is being increased gradually to 65 years between 1 July 1995 and 2013. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication *Income Support Customers – a statistical overview* (go to Publications then General at <www.facs.gov.au>).
- Aged persons savings bonus** A FaCS non-income support payment (delivered by Centrelink), paid as part of the introduction of The New Tax System in 2000–01 to assist retired people to maintain the value of their savings and investments.
- Allowances, earnings, tips, director's fees, etc.** All income from working whether or not it is shown on a PAYG payment summary. For example, allowances, commissions, bonuses, including income earned from part-time and casual jobs from which tax was not withheld; tips, gratuities and payments for services; consultation fees and honoraria; car, travel or transport allowances, allowances for tools, clothing or laundry, dirt, height, site, risk, meals or entertainment; allowances for qualifications (such as a first aid certificate); reimbursement of car expenses. (Question 2, label K on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site <www.ato.gov.au>.
- Austudy payment** A FaCS income support payment (delivered by Centrelink) that provides assistance to students aged 25 years and older. It is paid to students whose financial circumstances are such that without financial help, full time study would not be possible. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication *Income Support Customers – a statistical overview* (go to Publications then General at <www.facs.gov.au>).
- Average weekly household disposable income** Calculated by deducting net tax from total gross income (as derived for the purposes of this publication from ATO and FaCS data) and dividing by the number of households as counted in the 1996 and 2001 Censuses of Population and Housing.

Bereavement allowance	A FaCS income support payment (delivered by Centrelink) for recently widowed persons who do not qualify for the parenting payment (single). Payment is usually for a maximum of 14 weeks from the partner's death. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication <i>Income Support Customers – a statistical overview</i> (go to Publications then General at < www.facs.gov.au >).
Bonuses from life insurance companies and friendly societies	The sum of bonus amounts received from life assurance policies taken out after 27 August 1982 with life insurance companies and/or friendly societies. Bonus amounts are only included where: within 10 years from when the policy started, the taxpayer has actually received the bonus amount or has directed how it is to be dealt with; the taxpayer's life assurance policy matured or was surrendered, terminated or forfeited, or the taxpayer surrendered a friendly society bond; and the bonus amount is in addition to the capital amount that the taxpayer has paid to the life assurance company or friendly society. (Question 21, label W on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site < www.ato.gov.au >.
Carer allowance	A FaCS non-income support payment (delivered by Centrelink) which was introduced on 1 July 1999. It combined child disability allowance (a payment to people caring for disabled children at home) with domiciliary nursing care benefit, which was previously the responsibility of the Health and Aged Care portfolio. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication <i>Income Support Customers – a statistical overview</i> (go to Publications then General at < www.facs.gov.au >).
Carer payment	A FaCS income support payment (delivered by Centrelink) for persons providing full-time care to another person who has a physical, intellectual or psychiatric disability and who is receiving a FaCS or Department of Veterans' Affairs payment. The carer pension became the carer payment on 1 July 1997. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication <i>Income Support Customers – a statistical overview</i> (go to Publications then General at < www.facs.gov.au >).
CDEP participant supplement	A FaCS income support payment (delivered by Centrelink) that provides assistance to CDEP participants. Other eligibility requirements that may apply and payment rates can be referenced from the Centrelink web site at < www.centrelink.gov.au >.
Child care benefit	A FaCS non-income support payment (delivered by Centrelink) to help families who use approved and registered child care. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication <i>Income Support Customers – a statistical overview</i> (go to Publications then General at < www.facs.gov.au >).
Community Development Employment Project (CDEP)	A program that enables Indigenous persons to exchange unemployment benefits for opportunities to undertake work and training in their communities.
Controlled foreign company income	Income a taxpayer derived from any Controlled Foreign Company (CFC). The CFC measures apply to income or gains of foreign companies in which a taxpayer (or the taxpayer along with associates) had a direct or indirect control interest, or which the taxpayer effectively controls. (Question 18, label K on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site < www.ato.gov.au >.

Crisis payment	A FaCS income support payment (delivered by Centrelink) that may be paid to customers who, because of an extreme circumstance such as domestic violence or a natural disaster, are forced to leave their home and establish a new home. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication <i>Income Support Customers – a statistical overview</i> (go to Publications then General at < www.facs.gov.au >).
Disability support pension	A FaCS income support payment (delivered by Centrelink) for people who are unable to work full time at full award wages owing to a substantial physical, intellectual or psychiatric impairment, or who are permanently blind. To qualify for the disability support pension a person must be aged 16 years or over and not have reached age pension age. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication <i>Income Support Customers – a statistical overview</i> (go to Publications then General at < www.facs.gov.au >).
Disposable income	Total or gross income less net income tax (including the Medicare levy). Net tax, as provided by the ATO, is calculated by deducting any allowed tax offsets and credits from gross tax and adding on any Medicare levy and Medicare levy surcharge.
Distribution from partnerships – non-primary production	The total of a taxpayer's share of non-primary production partnership income or loss less any attributed foreign income or foreign source income of the partnerships on which the taxpayer is assessed. (Question 12, label O on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site < www.ato.gov.au >.
Distribution from partnerships – primary production	The total of a taxpayer's share of primary production partnership income or loss, less any attributed foreign income or foreign source income of the partnership on which the taxpayer is assessed. (Question 12, label N on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site < www.ato.gov.au >.
Distribution from trusts – non-primary production	Any share of net income (or loss) of a trust or trusts on which the taxpayer is assessable (referred to as 'trust income'), less attributed foreign income or any other foreign source income of the trust on which the taxpayer is assessed, and the whole or part of a net capital gain of the trust on which the taxpayer is assessable. It includes distributions from any trust investment product, such as a cash management trust, money market trust, mortgage trust, property trust, or unit trust. (Question 12, label U on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site < www.ato.gov.au >.
Distribution from trusts – primary production	The total of a taxpayer's share of primary production trust income or loss, less attributed foreign income or any other foreign source income of the trust on which the taxpayer is assessable, and the whole or part of a net capital gain of the trust on which the taxpayer is assessable. (Question 12, label L on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site < www.ato.gov.au >.
Dividends	Any distribution made by a company to any of its shareholders, whether in money or other property (e.g. bonus shares).

Dividends – franked	A franked dividend is a dividend paid to a shareholder by an Australian resident company from profits on which tax has already been paid. Franked dividends can be either fully franked, meaning that the whole amount of the dividend carries an imputation credit, or partly franked, meaning that only part of the dividend amount carries an imputation credit. (Question 11, label T on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site < www.ato.gov.au >.
Dividends – imputation credit	Dividends paid to shareholders by Australian resident companies are taxed under a system known as imputation. It is called an imputation system because the payment of company tax is imputed, or attributed, to the shareholders. The tax paid by the company is allocated to shareholders by way of imputation credits attached to the dividends they receive. A shareholder receiving a franked dividend also receives a credit for the proportion of tax already paid by the company on that amount. This credit is called an imputation credit. (Question 11, label U on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site < www.ato.gov.au >.
Dividends – unfranked	Unfranked dividends are those paid by an Australian resident company from profits on which no company tax has been paid. (Question 11, label S on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site < www.ato.gov.au >.
Double orphan pension	A FaCS non-income support payment (delivered by Centrelink) that provides assistance in meeting the costs of bringing up children who are orphans. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication <i>Income Support Customers – a statistical overview</i> (go to Publications then General at < www.facs.gov.au >).
Exceptional circumstances relief payment	A FaCS income support payment (delivered by Centrelink on behalf of the Department of Agriculture, Fisheries and Forestry Australia) that is provided to assist farmers in drought affected areas who are experiencing difficulties in meeting family and personal living expenses. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication <i>Income Support Customers – a statistical overview</i> (go to Publications then General at < www.facs.gov.au >).
Family tax benefit	Most commonly, a FaCS non-income support payment (delivered by Centrelink) that provides help to families with the costs of raising children (family tax benefit part A) and gives extra assistance to sole parent families and to families with one main income where one parent chooses to stay at home to balance some paid work with caring for their children (family tax benefit part B). Recipients of the benefit can choose how the payment(s) is made, i.e.: <ul style="list-style-type: none"> (a) having the benefit paid fortnightly by Centrelink, (b) as a lump sum payment through the tax system, (c) having less tax deducted from wages, (d) a combination of part of the benefit paid fortnightly and the rest after the end of the financial year.

- Family tax benefit** *continued* The most common form of payment is (a) and where applicable, the payments made by Centrelink only, are included in the data presented in this publication. Other payment types are excluded. (Note: FaCS customers who were only on a non-income support benefit (such as family tax benefit) for part or the entire year have not been counted and the value of their NIS payment(s) have not been included. The measure of total government cash benefit income refers to income support customers only but includes both their income support and non-income support payments if applicable. Family tax benefit was part of the reforms to family assistance introduced in July 2000 and has replaced a complex system of Centrelink payments including family allowance and family tax payment. Other eligibility requirements that may apply and payment rates can be referenced from the Family Assistance Office web site at <www.familyassist.gov.au> or Centrelink web site at <www.centrelink.gov.au>.
- Fares allowance** A FaCS non-income support payment (delivered by Centrelink) to provide assistance to tertiary students living away from their permanent home to study. The allowance helps to cover the cost of travelling between the permanent home and the educational institution in particular circumstances (e.g. a single journey to start study for the year). Other eligibility requirements that may apply and payment rates can be referenced from the Centrelink web site (<www.centrelink.gov.au>).
- Farm family restart scheme** A FaCS income support payment (delivered by Centrelink on behalf of the Department of Agriculture, Fisheries and Forestry Australia) that provides assistance to low income farmers experiencing financial hardship who cannot borrow further against their assets. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication *Income Support Customers – a statistical overview* (go to Publications then General at <www.facs.gov.au>).
- Foreign investment fund or foreign life assurance policy income** Income and gains derived by a taxpayer from foreign companies or trusts in which they have an interest but do not control. Foreign life assurance policy income is income from a policy issued by a non-resident. (Question 18, label C on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site <www.ato.gov.au>.
- Foreign salary/pension income** Any assessable foreign income (including any foreign tax paid on that income) a taxpayer derived from foreign employment (including lump sum payments), less any deductions allowable to the taxpayer against that income. Any foreign pension or annuity income that has never had an undeducted purchase price (including any foreign tax paid on that income), less any deductions allowable to the taxpayer against that income. And a taxpayer's foreign pension or annuity income that has an undeducted purchase price (including any foreign tax paid on that income), less any deductions allowable to the taxpayer against that income. (Question 19, labels L and D on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site <www.ato.gov.au>.

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Government cash benefit income	Payments (i.e. Government pensions, benefits and allowances) made by Centrelink to 'income support' customers. Refers to income support customers only but includes both their income support and non-income support payments if applicable. Customers who were only on a non-income support benefit for the entire year have not been counted and the value of their NIS payment(s) have not been included. Where a customer was on IS benefits for only part of the year they have been included (as well as their non-income support payments if applicable), but for any period where they were only on NIS benefits, the value of the payments they received for this period have been excluded.
Gross income	See Total income below.
Gross interest	Includes gross assessable interest income derived by the taxpayer from any Australian source, such as interest earned from financial institution accounts and term deposits. Also includes any interest received from, or credited by the Tax Office. Excludes distributions of interest the taxpayer received, or was entitled to receive, from a partnership or trust (including a cash management, money market, mortgage, property, unit or any similar trust investment product); and interest income derived by the taxpayer from any foreign source. (Question 10, label L on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site < www.ato.gov.au >.
Household	A group of two or more related or unrelated persons who usually reside in the same dwelling who regard themselves as a household and who make common provision for food or other essentials for living; or a person living in a dwelling who makes provision for his/her own food and other essentials for living without combining with any other person. Household counts from the ABS Census of Population and Housing have been used in this publication. Households comprising visitors only to the dwelling, at the time of the census, have been excluded from these counts.
Income	Where possible income that has been included in these estimates has generally been defined as regular and recurring cash receipts which typically include that received from various sources such as employment; investments; superannuation; annuity income; and most government income support payments delivered by Centrelink. Most lump sum and other non-regular payments (e.g. eligible termination payments (ETPs), net capital gains, withdrawals from Equalisation Deposits and/or Farm Management Deposit Schemes) have been excluded.
Income support (IS) payment	A payment or benefit delivered by Centrelink that is a customer's main source of income. Includes: age pension, widow class B pension, newstart allowance, disability support pension, widow allowance, youth allowance, wife pension, parenting payments, Austudy payment, carer payment, partner allowance, sickness allowance, bereavement allowance, mature age allowance, special benefit, rehabilitation allowance, farm family restart scheme, crisis payment, exceptional circumstances payment and drought relief payment.
Income tax year	Refers to the financial year, i.e. 1 July to 30 June.
Incorporated business	An incorporated enterprise is a company that has a registered business name with the Australian Securities Commission and a legal status which is separate to that of the individuals involved.

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- Investment income** Includes interest from financial institutions, net rent and dividends or distributions (including imputation credits) from an Australian company, corporate unit trust or public trading trust. Also included are distributions from trusts – non-primary production which mainly includes income from investments with cash management trusts, property trusts, money market trusts, mortgage trusts and unit trusts.
- Local Government Area (LGA)** These areas are the spatial units which represent the geographical areas of incorporated local government councils and incorporated Community Government Councils (CGCs) where the CGC is of sufficient size and statistical significance. The various status types of LGAs in use are: areas (A), boroughs (B), cities (C), district councils (DC), municipalities (M), rural cities (RC), towns (T) and shires (S). The estimates presented have been calculated for LGA boundaries effective as at 1 July 2001 and as described in the *Australian Standard Geographical Classification (ASGC)*, 2001 (cat. no. 1216.0).
- Maternity allowance** A FaCS non-income support payment (delivered by Centrelink) paid to families following the birth (including stillborn babies) or adoption of a child. It helps with the extra costs of a new child born before 1 July 2004. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication *Income Support Customers – a statistical overview* (go to Publications then General at <www.facs.gov.au>).
- Maternity immunisation allowance** A FaCS non-income support payment (delivered by Centrelink) for children aged 18–24 months who are fully immunised or have an approved exemption from immunisation. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication *Income Support Customers – a statistical overview* (go to Publications then General at <www.facs.gov.au>).
- Mature age allowance** A FaCS income support payment (delivered by Centrelink) providing assistance to older, long term unemployed males aged 60 and over, but below the age pension age. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication *Income Support Customers – a statistical overview* (go to Publications then General at <www.facs.gov.au>).
- Metropolitan Australia** Metropolitan areas in each state and territory have been defined as the Capital City Statistical Division with exceptions in New South Wales, where the Newcastle and Wollongong SSDs have also been included; Victoria, where the Greater Geelong City Part A SSD has been included; and Queensland, where the Gold Coast City Part B and Sunshine Coast SSDs have been included. For the Northern Territory, Darwin City SSD and Palmerston-East Arm SSD have been defined as metropolitan. For further details, including lists of SLAs and LGAs that make these SDs and SSDs, see *Australian Standard Geographical Classification (ASGC)*, 2001 (cat. no. 1216.0).
- Mobility allowance** A FaCS non-income support payment (delivered by Centrelink) that provides assistance to disabled people in employment or vocational training, who are unable to use public transport without substantial assistance. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication *Income Support Customers – a statistical overview* (go to Publications then General at <www.facs.gov.au>).

- Net business income** Net business income is the amount of income (or loss) derived by the individual from primary and/or non-primary production business activities after deduction of relevant business expenses. Net income or loss from business is transferred from the *Business and Professional Items Schedule*, where full details of business income and expense items are completed, to the *Individual Income Tax Return*. (Question 14, labels B and C on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site <www.ato.gov.au>.
- Net personal services income** Income that is mainly a reward for an individual's personal efforts or skills. Under the own business income category it applies to sole traders such as contractors and consultants. Net personal services income is calculated by deducting operating expenses from the income generated by the business activity. (Question 13, label A on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site <www.ato.gov.au>.
- Net rent** Net rent is equal to the full amount of money earned from the rental of property, i.e. gross rent (question 20, label P on the 2000–01 individual income tax return) less the sum of interest deductions (question 20, label Q), capital works deductions (question 20, label F) and other rental deductions (question 20, label U). Further details can be referenced from the ATO web site <www.ato.gov.au>.
- Net tax** Net tax is calculated by the ATO from information provided by the taxpayer on their individual income tax return. It refers to the amount of tax personal taxpayers are liable to pay before the application of any refundable items and is derived by deducting any allowed tax offsets (or rebates) and credits from gross tax and adding on any Medicare levy. The formula to calculate net tax is:
- $$\text{Net tax} = \text{gross tax} - (\text{total allowed tax offsets and credits}) + \text{Medicare levy} + \text{Medicare levy surcharge}$$
- Note: Prior to 2000–01, imputation credits were included in total tax offsets and credits, however, for the 2000–01 income tax year imputation credits became refundable and were no longer included in total tax offsets and credits. The section 100(2) credit – a taxpayer's share of credit for tax paid by a trustee on trust income (item 12, label S) – was also excluded from total tax offsets and credits from 2000–01. These changes may result in different net tax figures, in comparison to previous years, being shown.
- Newstart allowance** A FaCS income support payment (delivered by Centrelink) for working-aged persons who are unemployed, aimed at ensuring recipients participate in activities designed to help their employment prospects. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication *Income Support Customers – a statistical overview* (go to Publications then General at <www.facs.gov.au>).
- Non-income support (NIS) payment** A payment or benefit delivered by Centrelink that is not a customer's main source of income, i.e. it supplements a customer's other income. (Note: A customer's other income may be an income support payment.) Includes: family tax benefit, child care benefit, one-off payment to seniors, maternity allowance, pensioner education supplement, self-funded retiree's supplementary bonus, double orphan pension, mobility allowance, rent assistance, student financial supplement, carer allowance, fares allowance, aged persons savings bonus and CDEP participant supplement.

Non-metropolitan Australia	Non-metropolitan areas cover all other parts of a state or territory excluding the metropolitan areas as defined above.
One-off payment to seniors	A one-off FaCS non-income support payment (delivered by Centrelink) to provide a boost to the living standards of older Australians on income support, or where both they and their partners were outside both the income support and personal income tax systems. Other eligibility requirements that may apply and the payment rate can be referenced from the FaCS web site (< www.facs.gov.au >).
Other Australian pensions and annuities	Total gross income derived from an Australian pension or annuity, not shown as Commonwealth of Australia government pensions and allowances. Australian annuities and pensions include: superannuation and similar pensions and annuities paid to the taxpayer by an Australian superannuation fund, retirement savings account provider, registered organisation or life insurance company, and pensions paid by a fund established for the benefit of Australian Government, state or territory employees and their dependants. (Question 7, label J on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site < www.ato.gov.au >.
Other income	Includes all assessable income of the taxpayer that was not shown at income questions 1 to 21 in the individual tax return. (Question 22, labels Y and V on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site < www.ato.gov.au >.
Other net foreign source income	Includes foreign source income of a partnership or trust assessed to the taxpayer and any foreign tax paid on that income. (Question 19, label M on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site < www.ato.gov.au >.
Own unincorporated business income	Includes the following data items as reported on the individual income tax return: net income (or loss) from business, distributions from partnerships and trusts for primary production activities, distributions from partnerships for non-primary production activities and net personal services income. Excludes distributions from trusts for non-primary production activities as this mainly includes income from a range of other activities (mainly investments). Also excludes the income of working directors/owners of incorporated businesses who are classified as employees and consequently their income is included under wage and salary income.
Parenting payment	A FaCS income support payment (delivered by Centrelink) available to a parent/guardian (single or member of a couple) who earns little or no income and is responsible for caring for children. Includes Parenting Payment (Partnered) and the Parenting Payment (Single). Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication <i>Income Support Customers – a statistical overview</i> (go to Publications then General at < www.facs.gov.au >).
Partner allowance	A FaCS income support payment (delivered by Centrelink) that provides assistance to older partners of a person receiving newstart allowance, sickness allowance, special benefit, rehabilitation allowance, age pension, disability support pension or mature age allowance. Partners must be born before 1 July 1995 and have no recent workforce experience to qualify for the allowance. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication <i>Income Support Customers – a statistical overview</i> (go to Publications then General at < www.facs.gov.au >).

PAYG payment summary – individual non-business	A summary received at the end of the financial year by a wage or salary earner which details amounts earned from the employer during the year and the tax withheld. (Note: Previously called Group Certificate).
Pensioner education supplement	A FaCS non-income support payment (delivered by Centrelink) that helps some students with ongoing study costs. Persons receiving particular pensions, benefits or allowances from Centrelink are only eligible for this payment. These include: parenting payment (if the person is a sole parent), disability support pension, carer payment, special benefit (if the person is a sole parent and meets the supplement's two year newly arrived resident's waiting period), widow allowance, widow B pension or Wife Pension (if the person is undertaking full time study and their partner receives disability support pension). Some DVA pensioners may also qualify. Other eligibility requirements that may apply and payment rates can be referenced from the Centrelink web site (< www.centrelink.gov.au >).
Primary production activities	Production resulting directly from the cultivation of land; the maintenance of animals or poultry for the purpose of selling them or their bodily produce, including natural increase; fishing operations; forest operations; or horticulture; and includes the manufacture of dairy produce by the person who produced the raw material used in that manufacture.
Rehabilitation allowance	A FaCS income support payment (delivered by Centrelink) that was phased out from 12 November 1991. Due to legislation changes no new grants are possible, however existing customers continue to receive the allowance. People undertaking rehabilitation programs now remain on the payment to which they are otherwise entitled, such as the disability support pension, sickness allowance, etc.
Rent assistance	A FaCS non-income support payment (delivered by Centrelink), which is a non-taxable income supplement, paid to individuals and families who rent in the private rental market. Pensioners, allowees and those receiving more than the base rate of family tax benefit part A, may be eligible for rent assistance. Other eligibility requirements that may apply and the various payment rates can be referenced in the FaCS publication <i>Income Support Customers – a statistical overview</i> (go to Publications then General at < www.facs.gov.au >).
Salary or wages	Amount of gross salary or wages shown on a payment summary, letter or statement a personal taxpayer receives from their employer. (Previously referred to as 'gross salary and wages on group certificates'). It includes payments for lost salary or wages paid under an accident or insurance policy or worker's compensation scheme from which tax has been withheld. (Question 1, labels C, D, E, F and G on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site < www.ato.gov.au >.
Self funded retiree's supplementary bonus	A FaCS non-income support payment (delivered by Centrelink), paid as part of the introduction of The New Tax System in 2000–01 to assist retired people to maintain the value of their savings and investments.
Sickness allowance	A FaCS income support payment (delivered by Centrelink) that provides assistance for people who are temporarily incapacitated and unable to work because of sickness or accident. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication <i>Income Support Customers – a statistical overview</i> (go to Publications then General at < www.facs.gov.au >).

Source of income	The income received by individuals grouped into six main categories: <ul style="list-style-type: none"> ▪ Wage and salary income (Data source – ATO) ▪ Own unincorporated business income (Data source – ATO) ▪ Investment income (Data source – ATO) ▪ Superannuation and annuity income (Data source – ATO) ▪ Government cash benefit income (Data source – FaCS) ▪ Other income (Data source – ATO)
Source of income – Other	Includes attributed foreign income and all other income as reported in question 22 (Supplementary Section) of the 2000–01 individual income tax return.
Special benefit	A FaCS income support payment (delivered by Centrelink) that provides assistance to a person in severe financial need due to circumstances outside their control, and for whom no other pension, allowance or other support are available. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication <i>Income Support Customers – a statistical overview</i> (go to Publications then General at < www.facs.gov.au >).
Statistical Division (SD)	These consist of one or more statistical subdivisions (SSDs). The divisions are designed to be relatively homogeneous regions characterised by identifiable social and economic units within the region, under the unifying influence of one or more major towns or cities. SD boundaries are those effective as at 1 July 2001 and as described in the <i>Australian Standard Geographical Classification (ASGC), 2001</i> (cat. no. 1216.0).
Statistical Local Area (SLA)	These geographical areas are in most cases identical with, or have been formed from a division of, whole LGAs. In other cases, they represent unincorporated areas. In aggregate, SLAs cover the whole of a state or territory without gaps or overlaps. In some cases legal LGAs overlap Statistical Subdivision boundaries and therefore comprise two or three SLAs (Part A, Part B and, if necessary, Part C). The estimates presented have been calculated for SLA boundaries effective as at 1 July 2001 and as described in the <i>Australian Standard Geographical Classification (ASGC), 2001</i> (cat. no. 1216.0).
Statistical Subdivision (SSD)	These are of intermediate size, between SLAs and SDs. In aggregate, they cover the whole of Australia without gaps or overlaps. They are defined as socially and economically homogeneous regions characterised by identifiable links between the inhabitants. In the non-urban areas an SSD is characterised by identifiable links between the economic units within the region, under the unifying influence of one or more major towns or cities. SSD boundaries are those effective as at 1 July 2001 and as described in the <i>Australian Standard Geographical Classification (ASGC), 2001</i> (cat. no. 1216.0).
Superannuation and annuity income	Includes superannuation and similar pensions and annuities paid by an Australian superannuation fund, a retirement savings account (RSA) provider, a registered organisation or life assurance company and pensions paid by a fund established for the benefit of commonwealth, state or territory employees and their dependants. Also included in this category are bonuses from life insurance companies and friendly societies.
Total (or gross) income	The sum of income from all sources as compiled from ATO aggregated individual income tax return data and FaCS aggregated income support payment data.

- Transferor trust income** Income a taxpayer derived either directly or indirectly from the transfer of property (including money) or services to a non-resident trust. A non-resident trust is a trust where the trustee is not a resident of Australia, or the trust is not managed or controlled from Australia. (Question 18, label B on the 2000–01 individual income tax return). Further details can be referenced from the ATO web site <www.ato.gov.au>.
- Wage and salary income** Includes gross income as shown on the 'PAYG (Pay As You Go) payment summary – individual non-business' as well as allowances, commissions, bonuses, tips, gratuities, consultation fees, honoraria and other payments for services. Allowances and other earnings may include car, travel or transport allowances, allowances for tools, clothing or laundry and dirt, risk, meal or entertainment allowances, etc. On the 2000–01 individual income tax return wages and salaries and allowances, etc. were reported in questions 1 and 2.
- Widow allowance** A FaCS income support payment (delivered by Centrelink) which commenced in January 1995 for women who become widowed, divorced or separated after turning 50 years of age, and who have no recent workforce experience. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication *Income Support Customers – a statistical overview* (go to Publications then General at <www.facs.gov.au>).
- Widow class B pension** A FaCS income support payment (delivered by Centrelink) for certain widows who do not have any dependent children, have limited means of income, and have lost the financial support of their partner. Since 1 July 1987, the pension is gradually being phased out. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication *Income Support Customers – a statistical overview* (go to Publications then General at <www.facs.gov.au>).
- Wife pension** A FaCS income support payment (delivered by Centrelink) for the wife of an age or disability support pensioner, when the wife is not eligible for any other pension. The wife pension is being gradually phased out and no new grants have been made since 1 July 1995. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication *Income Support Customers – a statistical overview* (go to Publications then General at <www.facs.gov.au>).
- Youth allowance** A FaCS income support payment (delivered by Centrelink) which was introduced on 1 July 1998 to provide income support to young people who are studying, looking for work, or who are sick. Youth Allowance replaced a number of other payments to youth including Austudy for 16 to 24 year olds, newstart allowance and sickness allowance for under 21 year olds, and youth training allowance for 16 to 17 year olds. It also replaced family payment for 16 to 18 year old secondary students. Other eligibility requirements that may apply and payment rates can be referenced in the FaCS publication *Income Support Customers – a statistical overview* (go to Publications then General at <www.facs.gov.au>).

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