



Information Paper

Use of Individual Income Tax Data for Regional Statistics

Experimental Estimates for Small Areas

1995–96 and 1996–97

New
Issue

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**Use of Individual
Income Tax Data for
Regional Statistics**

**Experimental Estimates
for Small Areas**

1995–96 and 1996–97

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Australian Statistician

AUSTRALIAN BUREAU OF STATISTICS

EMBARGO: 11:30 AM (CANBERRA TIME) MON 26 NOV 2001

ABS Catalogue no. 5673.0

ISBN 0 642 54289 9

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CONTENTS

Page

Preface	v
List of abbreviations	vi

SECTION

1 Introduction	1
2 About the ATO individual income tax return database	4
3 Profiles of wage and salary earners	9
4 Comparison with ABS data	26
5 Further information	42

ADDITIONAL INFORMATION

Appendix 1—Wage and salary earner data by LGA	45
Appendix 2—Sample cross-tabulations	63
Appendix 3—Methodology: Postcode to SLA concordance	66
Glossary	68
Bibliography	69
Contact details	70

P R E F A C E

The Australian Bureau of Statistics (ABS) is committed to a program of continual improvement in the statistics it produces. It strives to increase the range and quality of data it provides to users while at the same time reducing the reporting burden placed on individuals and businesses.

One area of focus in recent years has been to improve the availability of regional and small area data. To this end the ABS established the Rural and Regional Statistics National Centre (RRSNC) in July 2001 to help meet the statistical information needs of regional policy analysts and researchers. In addition, within the context of reducing reporting burden and making more data available, the ABS is also seeking to make more extensive use, for statistical purposes, of administrative datasets held by other government agencies.

The Australian Taxation Office (ATO) Individual Income Tax Return Database has been identified as one administrative data source with the potential to provide additional regional statistics, on an annual basis. This information paper describes a project which is being implemented with the help of the ATO. It presents examples of statistics that can be produced for wage and salary earners aged 15 years and over. These statistics have been compiled for the financial years 1995–96 and 1996–97 and, in most cases, are available for all statistical local areas (SLAs) in Australia.

All data used to compile these statistics have been provided to the ABS in aggregated form only. No information about individual taxpayers has been provided by the ATO. The ABS is extremely grateful to the ATO for the support it has given to this project.

The statistics presented are experimental in nature. Further work is planned to refine and improve the quality of these estimates, including compiling similar estimates for subsequent years.

The main purpose of this information paper is to alert users to the availability of these statistics and to seek comments on them. The statistics will be made available in other output media such as the Integrated Regional Database (IRDB), ABS regional statistics publications and Regional Profiles.

The ABS welcomes any comments from readers regarding the usefulness, range and quality of the statistics presented and the explanations provided. Any comments can be forwarded to: The Director, Rural and Regional Statistics National Centre, Australian Bureau of Statistics, GPO Box 2272, Adelaide SA 2001. Alternatively, email <claire.conroy@abs.gov.au>.

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LIST OF ABBREVIATIONS

ABR	Australian Business Register
ABS	Australian Bureau of Statistics
ANZSIC	Australian and New Zealand Standard Industrial Classification
ASCO	Australian Standard Classification of Occupations
ASGC	Australian Standard Geographical Classification
ATO	Australian Taxation Office
BAS	Business Activity Statement
EAS	Economic Activity Survey
IRDB	Integrated Regional Database
LFS	Labour Force Survey
LGA	local government area
n.a.	not available
RRSNC	Rural and Regional Statistics National Centre
SD	statistical division
SLA	statistical local area
SSD	statistical subdivision
TNTS	The New Tax System
W & S	wage and salary
\$b	billion dollars—thousand million
\$m	million dollars
..	not applicable
—	nil or rounded to zero (including null cells)

SECTION 1

INTRODUCTION

CONTEXT

There has been a long standing requirement by clients of the ABS for statistics at the regional level, that is, statistics for geographic areas below State and Territory levels. Such finer level requirements have traditionally been met by the statistics produced from population and economic censuses and surveys conducted by the ABS. While these sources are still valued by users, there is a growing need for regional statistics in between these collections, especially as the economic censuses have become less frequent mainly because of increasing costs to both the ABS and respondents to these collections. In the case of surveys, sample sizes are often unable to meet the need for data by smaller geographic areas. Users have also expanded the type and range of data they need beyond those which have been traditionally provided by ABS-conducted censuses and surveys.

USER NEEDS

Recent consultations with users of regional statistics, including Commonwealth, State, Territory and local government agencies, identified the need for annual or more frequent statistical indicators that could assist in:

- understanding regional economies and populations;
- monitoring the performance of regional economic activity;
- measuring the impact of government and private sector initiatives on regional economies; and
- measuring employment activity and shifts in skill supply and demand.

To adequately address these diverse regional statistics requirements alternative sources of statistics need to be identified and explored.

ALTERNATIVE DATA SOURCES

Administrative data, collected by Commonwealth and State Government agencies in support of their primary functions, have been recognised as having the best potential to provide additional statistical data, including small area statistics. Although administrative data may have limitations for statistical purposes because they are designed for administrative use, they can provide an alternative and cost-effective means of compiling statistical information.

The ATO Individual Income Tax Return Database is one such administrative data source which has been identified with the potential to provide additional regional statistics on an annual basis.

ALTERNATIVE DATA SOURCES *continued*

This information paper summarises a joint ATO–ABS project using this ATO database to provide new measures of regional labour market activity. Tables produced include profiles of wage and salary earners using the level of wage and salary income, occupation, age and sex by statistical local areas (SLAs) in Australia for 1995–96 and 1996–97. Some examples of the data, dissected by metropolitan and non-metropolitan regions in each State/Territory, are presented in Section 3. Tables by SLA are available from the ABS on request. A list of all available tables is shown on page 25.

These new annual regional statistics could provide users of regional statistics, analysts and service providers with valuable information about regional areas. The profiles of the wage and salary earner population, in particular, may assist users to measure employment activity, variations in wage and salary incomes across regions and shifts in broad level occupations over time.

The ATO currently publishes some regional data by postcode area, for all individual taxpayers in its annual publication *Taxation Statistics*. The data presented in this information paper are a subset of those data and provide additional information, not previously published.

METHODOLOGY

The methodology used to compile the estimates is relatively simple. Concordances, based on estimated resident population, have been used to ‘convert’ aggregated postcode data to estimates at the SLA level. All statistics have been calculated for SLA boundaries effective at 1 July 1998 and as described in the *Australian Standard Geographical Classification (ASGC) 1998* (Cat. no. 1216.0). The concurring process is described in more detail in Appendix 3.

CONFIDENTIALITY

All personal income data provided to the ABS by the ATO have been in aggregated form. All data items have been grouped into specified ranges (e.g. age groups, income ranges, occupation groups) while geographically all data have been aggregated to the statistical local area of usual residence. Individual personal income tax records have not been released to the ABS.

In addition, the statistics, prior to being provided to the ABS, have been subjected to a confidentiality process that randomly adjusts small cells in tables. This includes altering some small cells to zero. Caution should therefore 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 this process prevents the risk of inadvertently releasing any information that may be identified with an individual while for most purposes the overall information value of the statistics have not been impaired.

With these precautions in place no information has been released to the ABS, or to users in general, that would enable an individual to be identified.

No other manipulation of the data have taken place. Apart from the geographic concordance and the randomisation of small cells, the statistics presented are the result of direct tabulation from the ATO database.

COMPARISON WITH OTHER SOURCES

Overall, the statistics compiled from the ATO database have been found to be generally consistent when compared with other sources such as the ABS Population Census and ABS Labour Force Survey (LFS). These comparisons have taken account of differences in definitions, coverage and reference periods and users are advised to note these when comparing these data with other datasets.

Section 2 summarises the definitional and coverage differences between the statistics presented in this publication and other ABS sources and presents some broad comparisons at the national level. Section 4 contains a detailed comparison of statistics based on ATO data and Population Census and LFS data at the regional level.

FUTURE PLANS

The ABS plans to release these estimates for subsequent years on a regular basis, approximately 18 months after the end of the financial year. In addition, the ABS plans to expand the regional statistics it produces from ATO individual income tax data by investigating and developing other potential indicators that could be of benefit to users. Some of these planned outputs are outlined in more detail in Section 5.

SECTION 2

ABOUT THE ATO INDIVIDUAL INCOME TAX RETURN DATABASE

The main functions and responsibilities of the Australian Taxation Office are to administer taxation legislation and to collect a wide variety of taxes. The ATO therefore collects data from its reporting population as part of its processes 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') is an administrative database derived from those collection processes.

THE ATO DATABASE

The ATO database contains a wide range of data items, collected annually, and already provides a significant amount of statistical information. The availability on the database of the postcode of the current home address of the individual provides the potential for a wide range of new regional analyses to be undertaken.

The ATO database covers all individuals who submit an individual income tax return. It includes a range of income data items covering sources of income such as wage and salary, business, government benefit and investment income, as well as demographic details for each person such as age and sex. Occupation data are also collected for most taxpayers who earn wage and salary income while industry data are collected for those taxpayers who earn business income. The database is also a source of information on the business income of sole proprietors and partnerships. The data are collected via the ATO's *Form I, Individual Income Tax Return*.

COVERAGE ISSUES

For the purposes of providing statistical measures for the total population, the ATO database has some limitations in its coverage. A significant number of low income earners, such as pensioners and other persons who derive their income from government benefits and allowances, are not required to submit a tax return. Similarly, persons holding part-time, seasonal or casual jobs which result in an annual income below the tax free threshold, may not be included in this dataset. For example, if total income (including wage and salary income) is below the annual tax free threshold of \$5,400 and an instalment declaration claiming the tax-free threshold has been lodged, no tax will be deducted and consequently a return is not required to be lodged. (Note: The tax free threshold was \$5,400 in both 1995–96 and 1996–97.)

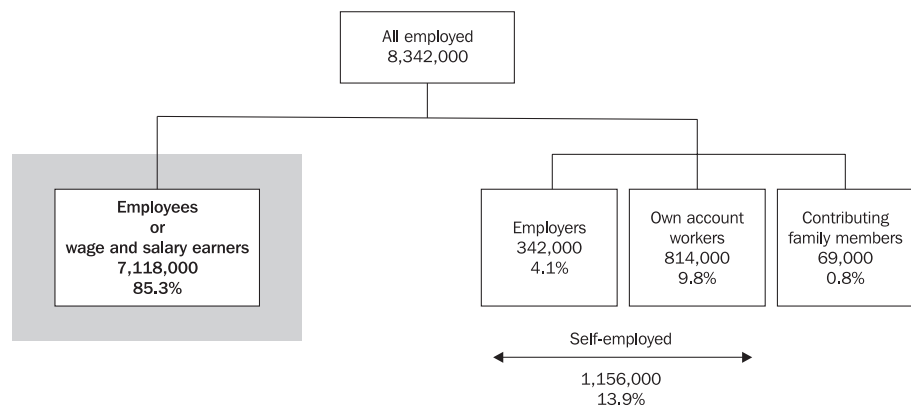
Despite these shortcomings in coverage of the entire population, the ATO database nevertheless covers the vast majority of the employed population. This includes both wage and salary earners and persons in their own business, and covers most of the income earned by these individuals.

SELECTED POPULATION—WAGE AND SALARY EARNERS

The initial stage of this regional statistics project has focused only on the wage and salary earner component of the employed population. Further stages of the project will incorporate additional data, including statistics for the self-employed and other forms of income beyond wages and salaries.

Wage and salary earners, or employees, as defined for ABS collections, comprise around 85% of all employed persons and as such make a major contribution to the labour market. The following diagram summarises the basic components of the employed population in Australia. The shaded area shows the scope for this particular stage of the regional statistics project.

ABS CATEGORIES OF EMPLOYED PERSONS(a)—February Quarter 1997



(a) Aged 15 years and over

Source: Labour Force Survey, February quarter 1997.

DEFINITION OF WAGE AND SALARY EARNERS

The ATO's income tax return is not designed to obtain the employment status of a person (such as wage and salary earner or self-employed) at a particular point in time as is the case in ABS collections but only their total income from various sources over the financial year. For the purposes of this project, wage and salary earners have been defined as:

persons aged 15 years and over who have submitted an individual income tax return and for whom wage and salary income was the principal (or main) source of income for the financial year.

Wage and salary income, as reported on the income tax return, includes all group certificate income and allowances, benefits, earnings and tips, including car, travel and other allowances, gratuities, consultation fees, honoraria and commissions and other payments for service. The data are sourced from questions 3 and 7 on the Individual Income Tax Return.

DEFINITION OF WAGE AND SALARY EARNERS *continued*

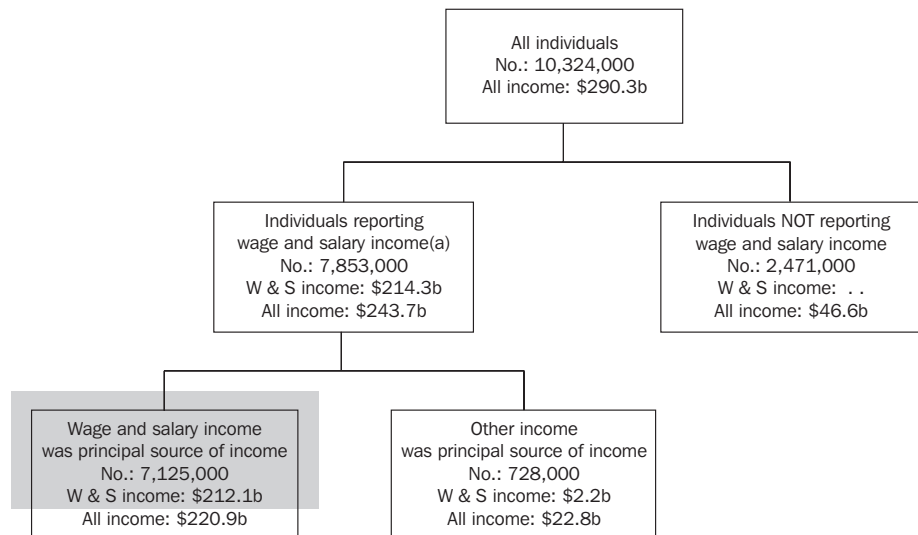
Defining wage and salary earners in this way provides an indicator of the main employment type of the selected individuals for the financial year. The wage and salary earner population, from the ATO database, combined with other data items such as age, sex, occupation and earned income, are considered to be a useful first step in the development of regional statistical indicators that could provide annual insights about certain aspects of employment and labour market activity in regional Australia.

The term ‘wage and salary earner’ as used throughout this paper in reference to ATO data, is defined as above unless otherwise stated.

ABS CATEGORISATION OF THE ATO DATABASE

The following diagram summarises the ABS categorisation of persons reporting wage and salary income on individual income tax returns lodged with the ATO. The shaded area represents wage and salary earners as defined by the ABS for this project that approximates the population shaded in the diagram on page 5.

PERSONS LODGING INDIVIDUAL INCOME TAX RETURNS—1996–97



(a) Individuals reporting wage and salary income may also have other sources of income.

From the ATO database, the proportion of persons with wage and salary income as their principal source of income represents 91% of all persons who lodged an income tax return and reported some wage and salary income. The wage and salary income of these wage and salary earners represents 99% of all wage and salary income reported on income tax returns. The wage and salary income of the selected population for this stage of the project represents around 87% of all income of individuals reporting any wage and salary income.

STATE AND TERRITORY ESTIMATES

Using the ATO database, it is estimated that around 7.13 million persons were wage and salary earners in Australia during 1995–96 and 1996–97. Total wage and salary income paid to these persons increased by 4.3% from \$203.4b in 1995–96 to \$212.1b in 1996–97. The average wage and salary income for these wage and salary earners varies between States. In both 1995–96 and 1996–97 the Australian Capital Territory had the highest average wage and salary income (at \$34,320 in 1996–97) while Tasmania had the lowest (at \$26,884 in 1996–97). For Australia, average wage and salary income increased from \$28,543 in 1995–96 to \$29,768 in 1996–97.

2.1 SELECTED ESTIMATES FOR WAGE AND SALARY EARNERS, By State and Territory—1995–96 and 1996–97

State and Territory	TOTAL WAGE AND SALARY EARNERS...		TOTAL WAGE AND SALARY INCOME.....		AVERAGE WAGE AND SALARY INCOME.	
	1995–96	1996–97	1995–96	1996–97	1995–96	1996–97
	no.	no.	\$m	\$m	\$	\$
New South Wales	2 430 066	2 418 119	72 747.6	75 654.5	29 936	31 286
Victoria	1 762 779	1 771 908	50 649.9	52 945.9	28 733	29 881
Queensland	1 282 589	1 288 039	34 035.5	35 684.4	26 537	27 704
South Australia	544 973	538 959	14 498.4	14 942.5	26 604	27 725
Western Australia	692 736	702 276	19 472.2	20 681.6	28 109	29 449
Tasmania	169 275	166 039	4 397.6	4 463.9	25 979	26 884
Northern Territory	81 378	81 997	2 296.0	2 433.4	28 214	29 677
Australian Capital Territory	145 632	140 082	4 867.0	4 807.6	33 417	34 320
Australia(a)	7 126 562	7 125 414	203 411.1	212 107.3	28 543	29 768

(a) Includes data that could not be allocated to a State or Territory.

Source: ATO Individual Income Tax Data.

STATE AND TERRITORY ESTIMATES *continued*

Estimates of the total number of wage and salary earners, total wage and salary income and median wage and salary income for all LGAs in Australia are shown in Appendix 1. These tables demonstrate the capability of the ATO database to provide important statistical indicators for small areas across Australia and enable easy comparison over time and across regions. With annual time series data it will be possible to examine the changes in the number of wage and salary earners and in the amount of wage and salary income in regions. Changes in median wage and salary income may also reflect the compositional change of the wage and salary earner population.

COMPARISON WITH ABS DATA

Due to the differences in purpose, concepts and reference periods, the ATO estimates of the number of wage and salary earners are not equivalent to published ABS wage and salary estimates. However, the ATO figures are generally consistent in broad magnitude with estimates previously published by the ABS. For example, the seasonally adjusted estimate of the total number of wage and salary earners, published in *Wage and Salary Earners, Australia, June Quarter 2000* (Cat. no. 6248.0) was 6.84 million in May 1996 and 6.83 million in May 1997. The ABS estimate of gross earnings for wage and salary earners was \$203.4b and \$215.8b for 1995–96 and 1996–97 respectively.

It is therefore felt that, despite the differences in definitions and coverage, the wage and salary earner data presented in this paper could provide useful annual indicators of particular employment activity in regions.

Further comparisons between ATO and ABS data at the regional level are shown in Section 4.

OTHER CAVEATS

An issue that arises in using the current home address from the ATO database is that some persons may move address over the course of a year and consequently their wage and salary income may not all relate to the postcode shown on their income tax return.

In addition, in applying the postcode to SLA concordances it is assumed that the particular characteristics of any data item are uniformly distributed across a postcode and therefore concorded data may not truly reflect the distribution of the characteristics of the population at the small area level. Further details on the concordance process are provided in Appendix 3.

These limitations are considered to be relatively minor factors which do not limit the overall use of the data for the broad purposes intended.

SECTION **3**

PROFILES OF WAGE AND SALARY EARNERS

Various profiles of wage and salary earners can be derived from the ATO database. The estimates contained in this section relate to the sex, age, occupation and earned income distributions of this population. Data for metropolitan and non-metropolitan areas in each State/Territory have been used as examples. Complete tables, by SLA, for a State/Territory or the whole of Australia are available from the ABS on request. The glossary, on page 68, provides details of how metropolitan and non-metropolitan areas have been defined.

Due to the postcode to SLA concordance and randomisation processes, totals for each variable and geographic area may differ from table to table. This is because column and row totals are derived after these processes have been applied. These differences in totals are not significant and can be ignored.

SEX

Sex is used for demographic studies when cross-classified with other data items and should be useful in producing sex profiles of the labour market in regions.

As an example, table 3.1 shows the breakdown by sex, in both numbers and percentages, for metropolitan and non-metropolitan regions in Australia.

The data show that, across Australia, the proportion of wage and salary earners that are female in the metropolitan areas (46.3% in 1996–97) is higher than the proportion that are female in non-metropolitan areas (43.7%).

3.1 WAGE AND SALARY EARNERS, By Sex

State and Territory(a)	1995–96.....					1996–97.....				
	Males.....		Females.....		Persons	Males.....		Females.....		Persons
	no.	%	no.	%		no.	%	no.	%	
New South Wales										
Metropolitan	1 032 376	54.2	871 196	45.8	1 903 572	1 025 528	54.0	872 941	46.0	1 898 469
Non-metropolitan	291 347	55.8	230 316	44.2	521 663	284 726	55.3	230 134	44.7	514 860
Total New South Wales	1 326 616	54.6	1 103 458	45.4	2 430 074	1 313 105	54.3	1 105 030	45.7	2 418 135
Victoria										
Metropolitan	749 772	54.0	639 844	46.0	1 389 616	752 078	53.8	645 708	46.2	1 397 786
Non-metropolitan	207 265	56.2	161 664	43.8	368 929	205 742	55.6	164 000	44.4	369 742
Total Victoria	959 413	54.4	803 381	45.6	1 762 794	960 315	54.2	811 600	45.8	1 771 915
Queensland										
Metropolitan	470 282	53.6	407 003	46.4	877 285	468 684	53.3	411 192	46.7	879 876
Non-metropolitan	233 164	58.0	169 145	42.0	402 309	233 274	57.6	171 753	42.4	405 027
Total Queensland	705 209	55.0	577 412	45.0	1 282 621	703 750	54.6	584 272	45.4	1 288 022
South Australia										
Metropolitan	222 580	53.7	191 976	46.3	414 556	218 916	53.4	190 717	46.6	409 633
Non-metropolitan	73 811	57.2	55 178	42.8	128 989	72 396	56.6	55 621	43.4	128 017
Total South Australia	297 204	54.5	247 751	45.5	544 955	292 048	54.2	246 904	45.8	538 952
Western Australia										
Metropolitan	279 900	54.0	238 766	46.0	518 666	281 468	53.7	242 450	46.3	523 918
Non-metropolitan	98 183	58.1	70 835	41.9	169 018	99 748	57.7	73 168	42.3	172 916
Total Western Australia	381 139	55.0	311 609	45.0	692 748	384 499	54.7	317 796	45.3	702 295
Tasmania										
Metropolitan	38 604	53.1	34 062	46.9	72 666	37 680	52.7	33 839	47.3	71 519
Non-metropolitan	54 709	57.0	41 192	43.0	95 901	52 894	56.4	40 959	43.6	93 853
Total Tasmania	93 718	55.4	75 571	44.6	169 289	90 948	54.8	75 089	45.2	166 037
Northern Territory										
Metropolitan	17 188	54.2	14 498	45.8	31 686	16 948	53.9	14 522	46.1	31 470
Non-metropolitan	26 277	55.7	20 924	44.3	47 201	26 511	55.3	21 445	44.7	47 956
Total Northern Territory	44 817	55.1	36 564	44.9	81 381	44 847	54.7	37 148	45.3	81 995
Australian Capital Territory										
Metropolitan	74 672	51.6	70 180	48.4	144 852	71 592	51.4	67 732	48.6	139 324
Non-metropolitan	146	52.0	135	48.0	281	134	51.1	128	48.9	262
Total Australian Capital Territory	75 094	51.6	70 553	48.4	145 647	71 993	51.4	68 081	48.6	140 074
Australia										
Metropolitan	2 885 374	53.9	2 467 525	46.1	5 352 899	2 872 894	53.7	2 479 101	46.3	5 351 995
Non-metropolitan	984 902	56.8	749 389	43.2	1 734 291	975 425	56.3	757 208	43.7	1 732 633
Total Australia	3 892 958	54.6	3 233 675	45.4	7 126 633	3 871 605	54.3	3 253 815	45.7	7 125 420

(a) Totals for each State/Territory and Australia include data that could not be coded to metropolitan or non-metropolitan regions.

Source: ATO Individual Income Tax Data.

AGE

Date of birth is captured on the ATO individual income tax return and for the purposes of this project age has been grouped into five categories, which are consistent with other ABS data.

Data for those returns where the age was not stated or was less than 15 years have been excluded from the statistics. The magnitude of this 'not stated' category is small (0.4% for total Australia in 1995–96).

Age is also used for demographic studies, especially when cross-classified with other data items and should be useful in analysing employment patterns for particular age groups in regions.

Table 3.2 shows the age distribution of wage and salary earners for metropolitan and non-metropolitan regions in Australia.

The number of wage and salary earners in the 15–24 year age group decreased by 50,819 persons from 1,468,123 in 1995–96 to 1,417,304 in 1996–97. This decrease was consistent in both metropolitan and non-metropolitan areas in all States and Territories across Australia except in non-metropolitan Western Australia where the number remained almost the same over the two years.

The number of wage and salary earners aged 55 years and over in non-metropolitan Australia increased from 134,705 during 1995–96 to 142,062 in 1996–97.

3.2 WAGE AND SALARY EARNERS, By Age

State and Territory(a)	AGE GROUP (YEARS).....											
	15-24.....		25-34.....		35-44.....		45-54.....		55 and over.....		Total.....	
	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%
1995-96												
New South Wales												
Metropolitan	386 417	20.3	532 705	28.0	465 386	24.4	362 630	19.0	156 434	8.2	1 903 572	100.0
Non-metropolitan	104 414	20.0	127 318	24.4	140 816	27.0	103 282	19.8	45 833	8.8	521 663	100.0
<i>Total New South Wales</i>	<i>491 770</i>	<i>20.2</i>	<i>661 545</i>	<i>27.2</i>	<i>607 336</i>	<i>25.0</i>	<i>466 773</i>	<i>19.2</i>	<i>202 650</i>	<i>8.3</i>	<i>2 430 074</i>	<i>100.0</i>
Victoria												
Metropolitan	269 006	19.4	402 308	29.0	343 609	24.7	263 804	19.0	110 889	8.0	1 389 616	100.0
Non-metropolitan	74 763	20.3	92 531	25.1	100 713	27.3	72 970	19.8	27 952	7.6	368 929	100.0
<i>Total Victoria</i>	<i>344 428</i>	<i>19.5</i>	<i>495 980</i>	<i>28.1</i>	<i>445 543</i>	<i>25.3</i>	<i>337 650</i>	<i>19.2</i>	<i>139 193</i>	<i>7.9</i>	<i>1 762 794</i>	<i>100.0</i>
Queensland												
Metropolitan	198 125	22.6	238 148	27.1	210 062	23.9	168 096	19.2	62 854	7.2	877 285	100.0
Non-metropolitan	88 843	22.1	106 565	26.5	103 692	25.8	73 470	18.3	29 739	7.4	402 309	100.0
<i>Total Queensland</i>	<i>287 530</i>	<i>22.4</i>	<i>345 520</i>	<i>26.9</i>	<i>314 530</i>	<i>24.5</i>	<i>242 188</i>	<i>18.9</i>	<i>92 853</i>	<i>7.2</i>	<i>1 282 621</i>	<i>100.0</i>
South Australia												
Metropolitan	82 323	19.9	110 640	26.7	106 083	25.6	84 084	20.3	31 426	7.6	414 556	100.0
Non-metropolitan	25 781	20.0	33 560	26.0	35 198	27.3	24 741	19.2	9 709	7.5	128 989	100.0
<i>Total South Australia</i>	<i>108 339</i>	<i>19.9</i>	<i>144 579</i>	<i>26.5</i>	<i>141 655</i>	<i>26.0</i>	<i>109 115</i>	<i>20.0</i>	<i>41 267</i>	<i>7.6</i>	<i>544 955</i>	<i>100.0</i>
Western Australia												
Metropolitan	113 599	21.9	135 509	26.1	127 690	24.6	102 469	19.8	39 399	7.6	518 666	100.0
Non-metropolitan	37 209	22.0	46 595	27.6	44 636	26.4	29 128	17.2	11 450	6.8	169 018	100.0
<i>Total Western Australia</i>	<i>151 723</i>	<i>21.9</i>	<i>183 568</i>	<i>26.5</i>	<i>173 655</i>	<i>25.1</i>	<i>132 568</i>	<i>19.1</i>	<i>51 234</i>	<i>7.4</i>	<i>692 748</i>	<i>100.0</i>
Tasmania												
Metropolitan	14 217	19.6	18 678	25.7	19 529	26.9	14 758	20.3	5 484	7.5	72 666	100.0
Non-metropolitan	20 207	21.1	24 647	25.7	25 310	26.4	18 624	19.4	7 113	7.4	95 901	100.0
<i>Total Tasmania</i>	<i>34 534</i>	<i>20.4</i>	<i>43 530</i>	<i>25.7</i>	<i>45 029</i>	<i>26.6</i>	<i>33 534</i>	<i>19.8</i>	<i>12 662</i>	<i>7.5</i>	<i>169 289</i>	<i>100.0</i>
Northern Territory												
Metropolitan	6 753	21.3	9 441	29.8	7 895	24.9	5 794	18.3	1 803	5.7	31 686	100.0
Non-metropolitan	9 829	20.8	14 877	31.5	12 269	26.0	7 342	15.6	2 884	6.1	47 201	100.0
<i>Total Northern Territory</i>	<i>16 982</i>	<i>20.9</i>	<i>25 007</i>	<i>30.7</i>	<i>20 809</i>	<i>25.6</i>	<i>13 727</i>	<i>16.9</i>	<i>4 856</i>	<i>6.0</i>	<i>81 381</i>	<i>100.0</i>
Australian Capital Territory												
Metropolitan	28 643	19.8	37 801	26.1	36 722	25.4	30 989	21.4	10 647	7.4	144 852	100.0
Non-metropolitan	58	20.6	62	22.1	62	22.1	74	26.3	25	8.9	281	100.0
<i>Total Australian Capital Territory</i>	<i>28 824</i>	<i>19.8</i>	<i>37 997</i>	<i>26.1</i>	<i>36 976</i>	<i>25.4</i>	<i>31 151</i>	<i>21.4</i>	<i>10 699</i>	<i>7.3</i>	<i>145 647</i>	<i>100.0</i>
Australia												
Metropolitan	1 099 083	20.5	1 485 230	27.7	1 317 026	24.6	1 032 624	19.3	418 936	7.8	5 352 899	100.0
Non-metropolitan	361 104	20.8	446 155	25.7	462 696	26.7	329 631	19.0	134 705	7.8	1 734 291	100.0
Total Australia	1 468 123	20.6	1 944 768	27.3	1 789 186	25.1	1 368 521	19.2	556 035	7.8	7 126 633	100.0

(a) Totals for each State/Territory and Australia include data that could not be coded to metropolitan or non-metropolitan regions.

Source: ATO Individual Income Tax Data.

3.2 WAGE AND SALARY EARNERS, By Age *continued*

State and Territory(a)	15-24.....		25-34.....		35-44.....		45-54.....		55 and over.....		Total.....	
	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%
1996-97												
New South Wales												
Metropolitan	369 877	19.5	530 844	28.0	467 456	24.6	367 884	19.4	162 408	8.6	1 898 469	100.0
Non-metropolitan	99 762	19.4	122 687	23.8	139 411	27.1	105 527	20.5	47 473	9.2	514 860	100.0
<i>Total New South Wales</i>	470 531	19.5	655 008	27.1	607 996	25.1	474 265	19.6	210 335	8.7	2 418 135	100.0
Victoria												
Metropolitan	262 357	18.8	404 392	28.9	346 013	24.8	269 298	19.3	115 726	8.3	1 397 786	100.0
Non-metropolitan	73 072	19.8	90 233	24.4	100 875	27.3	75 829	20.5	29 733	8.0	369 742	100.0
<i>Total Victoria</i>	336 142	19.0	495 795	28.0	448 074	25.3	346 068	19.5	145 836	8.2	1 771 915	100.0
Queensland												
Metropolitan	190 395	21.6	238 370	27.1	211 515	24.0	173 285	19.7	66 311	7.5	879 876	100.0
Non-metropolitan	86 249	21.3	105 736	26.1	105 207	26.0	76 371	18.9	31 464	7.8	405 027	100.0
<i>Total Queensland</i>	277 251	21.5	344 898	26.8	317 502	24.7	250 318	19.4	98 053	7.6	1 288 022	100.0
South Australia												
Metropolitan	78 873	19.3	108 746	26.5	104 512	25.5	85 699	20.9	31 803	7.8	409 633	100.0
Non-metropolitan	24 862	19.4	32 446	25.3	35 092	27.4	25 517	19.9	10 100	7.9	128 017	100.0
<i>Total South Australia</i>	103 941	19.3	141 549	26.3	139 941	26.0	111 508	20.7	42 013	7.8	538 952	100.0
Western Australia												
Metropolitan	111 539	21.3	136 141	26.0	128 650	24.6	105 827	20.2	41 761	8.0	523 918	100.0
Non-metropolitan	37 202	21.5	47 396	27.4	45 371	26.2	30 474	17.6	12 473	7.2	172 916	100.0
<i>Total Western Australia</i>	149 685	21.3	185 079	26.4	175 453	25.0	137 406	19.6	54 672	7.8	702 295	100.0
Tasmania												
Metropolitan	13 459	18.8	17 987	25.1	19 461	27.2	15 061	21.1	5 551	7.8	71 519	100.0
Non-metropolitan	18 760	20.0	23 759	25.3	25 120	26.8	18 931	20.2	7 283	7.8	93 853	100.0
<i>Total Tasmania</i>	32 314	19.5	41 934	25.3	44 754	27.0	34 144	20.6	12 891	7.8	166 037	100.0
Northern Territory												
Metropolitan	6 561	20.8	9 317	29.6	7 749	24.6	5 913	18.8	1 930	6.1	31 470	100.0
Non-metropolitan	9 790	20.4	14 655	30.6	12 365	25.8	7 635	15.9	3 511	7.3	47 956	100.0
<i>Total Northern Territory</i>	16 760	20.4	24 732	30.2	20 741	25.3	14 139	17.2	5 623	6.9	81 995	100.0
Australian Capital Territory												
Metropolitan	26 410	19.0	36 138	25.9	35 214	25.3	30 950	22.2	10 612	7.6	139 324	100.0
Non-metropolitan	51	19.5	57	21.8	59	22.5	70	26.7	25	9.5	262	100.0
<i>Total Australian Capital Territory</i>	26 580	19.0	36 319	25.9	35 403	25.3	31 101	22.2	10 671	7.6	140 074	100.0
Australia												
Metropolitan	1 059 471	19.8	1 481 935	27.7	1 320 570	24.7	1 053 917	19.7	436 102	8.1	5 351 995	100.0
Non-metropolitan	349 748	20.2	436 969	25.2	463 500	26.8	340 354	19.6	142 062	8.2	1 732 633	100.0
Total Australia	1 417 304	19.9	1 932 903	27.1	1 793 613	25.2	1 400 835	19.7	580 765	8.2	7 125 420	100.0

(a) Totals for each State/Territory and Australia include data that could not be coded to metropolitan or non-metropolitan regions.

Source: ATO Individual Income Tax Data.

OCCUPATION

Occupation distributions provide an insight into the labour force skills base evident in regions. The data can assist regions to identify areas in which they have a comparative advantage or conversely where there may be a shortage in skilled labour. Occupation data can also provide input into the development of policies and programs in the fields of education and training, industry and industrial relations and also for the monitoring of changes taking place in specific occupational labour markets.

Taxpayers who earned wage and salary income are asked by the ATO to provide details of the title of their occupation for the job in which they earned the most wage and salary income. This is part of question 3 on the income tax return which asks for gross wages and salaries shown on group certificates.

From the income tax return occupation is coded according to the *Australian Standard Classification of Occupations (ASCO)—Statistical Classification (First Edition)*. In addition some ATO specific codes are also used. The ATO specific codes are:

- Members of the defence forces;
- Pensioners and social security benefit recipients; and
- Unemployed.

These codes comprise less than 1% of the total wage and salary earner population for Australia and have been included in the category 'not stated'. (Note: These ATO specific codes comprise 2.8% of the total 'not stated' category for total Australia.)

Some limitations exist with the overall coverage of the occupation data. In particular, the total number of wage and salary earners in the category 'not stated' is high at around 27% for total Australia in 1995–96 and 25% in 1996–97. For some SLAs the 'not stated' category is as high as 50%, although in some of these SLAs the 'Members of the defence forces' category contributes significantly to the high proportion.

However, for the majority of SLAs, occupation is coded for around 75% of total wage and salary earners and it is still possible to construct an occupation distribution based on the data. Users need to use the data with care as data for some SLAs and some occupations will be more reliable than data for others. It is expected that with the increased use of electronic lodgement systems, where occupation is systematically coded, the number of returns where the occupation is not stated will decrease over time. The ABS is currently testing methods to impute occupations from the 'not stated' category using 1996 Census data. These data will be available on request when completed.

Although the proportion of 'not stated' is high the distribution of occupations at the Major Group or 1–digit level is reasonably consistent when compared with other data (see Section 4).

Tables showing occupation distributions have been produced at both the Major (1–digit) and Minor (2–digit) Group level. An example of data for Major Groups is shown in table 3.3.

The ABS currently uses ASCO Second Edition when classifying occupation in its collections. No attempt has been made to convert the ATO occupation data from First Edition to Second Edition. Concordances, however, are available if users wish to do so.

OCCUPATION *continued*

For the purposes of this analysis, the broad conclusions that can be drawn are not considered to be limited by the fact that the ATO is using ASCO First Edition.

Table 3.3 provides an example of the occupation distribution for both metropolitan and non-metropolitan regions in each State and Territory.

3.3 WAGE AND SALARY EARNERS, By Major Occupation Groups(a)

State and Territory(b)	Managers & admini- strators	Profess- ionals	Para- profess- ionals	Trades- persons	Clerks	Sales- persons & personal service workers	Plant & machine operators & drivers	Labourers & related workers	Not stated	Total
1995–96 (no.)										
New South Wales										
Metropolitan	159 867	245 977	100 975	198 920	217 878	199 974	73 983	192 935	513 083	1 903 592
Non-metropolitan	42 007	54 632	31 889	63 590	50 934	59 477	25 927	77 509	115 726	521 691
Total New South Wales	202 317	301 322	133 109	262 902	269 311	259 889	100 063	270 817	630 392	2 430 122
Victoria										
Metropolitan	117 514	180 324	73 485	141 633	161 295	140 732	59 595	146 279	368 753	1 389 610
Non-metropolitan	32 508	39 097	25 403	44 831	33 391	38 465	21 221	51 453	82 562	368 931
Total Victoria	150 505	220 018	99 175	186 874	195 152	179 598	80 991	198 124	452 353	1 762 790
Queensland										
Metropolitan	71 617	96 289	48 557	90 386	98 621	105 266	34 089	88 836	243 620	877 281
Non-metropolitan	29 250	35 810	21 488	54 241	37 249	41 584	24 254	72 878	85 539	402 293
Total Queensland	101 187	132 462	70 215	144 953	136 208	147 172	58 470	162 084	329 850	1 282 601
South Australia										
Metropolitan	30 549	49 244	25 163	38 128	40 849	39 687	13 779	39 732	137 434	414 565
Non-metropolitan	11 800	11 488	7 433	14 822	10 381	11 822	7 477	21 192	32 595	129 010
Total South Australia	42 484	60 941	32 666	53 118	51 360	51 645	21 305	61 052	170 415	544 986
Western Australia										
Metropolitan	38 192	64 654	29 495	49 776	54 093	50 435	18 227	44 253	169 532	518 657
Non-metropolitan	13 565	16 302	10 004	24 484	14 527	15 842	12 519	26 728	35 085	169 056
Total Western Australia	52 123	81 549	39 783	74 750	69 119	66 781	30 983	71 626	206 063	692 777
Tasmania										
Metropolitan	4 657	9 199	4 801	7 161	8 235	7 179	2 494	6 688	22 251	72 665
Non-metropolitan	6 796	8 983	5 508	10 945	7 389	9 328	5 477	14 815	26 662	95 903
Total Tasmania	11 507	18 297	10 358	18 177	15 704	16 578	7 999	21 555	49 115	169 290
Northern Territory										
Metropolitan	2 585	4 011	2 049	2 983	4 100	3 245	968	2 558	9 202	31 701
Non-metropolitan	3 281	4 402	3 139	4 890	5 110	4 145	2 060	11 089	9 077	47 193
Total Northern Territory	6 114	8 810	5 423	8 093	9 594	7 630	3 107	13 874	18 743	81 388
Australian Capital Territory										
Metropolitan	7 166	20 443	6 067	8 575	30 617	10 289	2 493	5 864	53 368	144 882
Non-metropolitan	9	37	13	22	59	21	7	16	95	279
Total Australian Capital Territory	7 204	20 547	6 103	8 617	30 788	10 351	2 512	5 903	53 649	145 674
Australia										
Metropolitan	432 147	670 141	290 592	537 562	615 688	556 807	205 628	527 145	1 517 243	5 352 953
Non-metropolitan	139 216	170 751	104 877	217 825	159 040	180 684	98 942	275 680	387 341	1 734 356
Total Australia	574 854	846 658	397 310	757 871	778 072	740 218	305 543	805 373	1 920 853	7 126 752

(a) ASCO, First Edition.

(b) Totals for each State/Territory and Australia include data that could not be coded to metropolitan or non-metropolitan regions.

Source: ATO Individual Income Tax Data.

3.3 WAGE AND SALARY EARNERS, By Major Occupation Groups(a) *continued*

State and Territory(b)	Managers & admini- strators	Profess- ionals	Para- profess- ionals	Trades- persons	Clerks	Sales- persons & personal service workers	Plant & machine operators & drivers	Labourers & related workers	Not stated	Total
1996–97 (no.)										
New South Wales										
Metropolitan	167 255	255 301	102 857	200 069	223 112	207 818	74 701	194 273	473 078	1 898 464
Non-metropolitan	42 768	55 282	32 100	63 033	51 534	60 903	25 989	76 889	106 379	514 877
<i>Total New South Wales</i>	<i>210 510</i>	<i>311 337</i>	<i>135 179</i>	<i>263 486</i>	<i>275 188</i>	<i>269 158</i>	<i>100 837</i>	<i>271 586</i>	<i>580 866</i>	<i>2 418 147</i>
Victoria										
Metropolitan	124 171	190 085	75 389	145 212	164 000	150 054	60 974	149 871	338 029	1 397 785
Non-metropolitan	33 633	40 297	25 689	45 088	33 992	40 226	21 307	52 045	77 478	369 755
<i>Total Victoria</i>	<i>158 335</i>	<i>231 004</i>	<i>101 379</i>	<i>190 761</i>	<i>198 495</i>	<i>190 703</i>	<i>82 462</i>	<i>202 347</i>	<i>416 441</i>	<i>1 771 927</i>
Queensland										
Metropolitan	75 752	101 257	50 437	91 389	101 627	110 376	34 498	89 460	225 120	879 916
Non-metropolitan	30 516	37 044	22 287	55 543	39 252	43 596	24 730	74 257	77 836	405 061
<i>Total Queensland</i>	<i>106 606</i>	<i>138 682</i>	<i>72 880</i>	<i>147 241</i>	<i>141 213</i>	<i>154 324</i>	<i>59 344</i>	<i>164 092</i>	<i>303 714</i>	<i>1 288 096</i>
South Australia										
Metropolitan	31 658	50 264	25 263	38 380	41 699	40 859	13 491	40 707	127 323	409 644
Non-metropolitan	12 275	11 477	7 431	14 775	10 514	12 269	7 577	21 656	30 051	128 025
<i>Total South Australia</i>	<i>44 060</i>	<i>61 960</i>	<i>32 778</i>	<i>53 276</i>	<i>52 333</i>	<i>53 248</i>	<i>21 116</i>	<i>62 492</i>	<i>157 708</i>	<i>538 971</i>
Western Australia										
Metropolitan	40 228	66 457	30 043	50 602	55 812	52 712	18 752	44 846	164 466	523 918
Non-metropolitan	14 184	16 737	10 523	25 433	15 263	16 667	12 694	27 730	33 683	172 914
<i>Total Western Australia</i>	<i>54 870</i>	<i>83 938</i>	<i>40 915</i>	<i>76 610</i>	<i>71 652</i>	<i>69 918</i>	<i>31 702</i>	<i>73 264</i>	<i>199 424</i>	<i>702 293</i>
Tasmania										
Metropolitan	4 804	9 456	4 857	7 279	8 522	7 497	2 438	6 662	20 011	71 526
Non-metropolitan	6 912	9 011	5 664	11 187	7 616	9 967	5 456	14 795	23 236	93 844
<i>Total Tasmania</i>	<i>11 766</i>	<i>18 576</i>	<i>10 574</i>	<i>18 530</i>	<i>16 216</i>	<i>17 542</i>	<i>7 908</i>	<i>21 512</i>	<i>43 408</i>	<i>166 032</i>
Northern Territory										
Metropolitan	2 588	4 060	2 086	3 068	4 211	3 409	965	2 641	8 426	31 454
Non-metropolitan	3 461	4 525	3 244	5 122	5 150	4 321	2 155	11 014	8 969	47 961
<i>Total Northern Territory</i>	<i>6 332</i>	<i>9 003</i>	<i>5 598</i>	<i>8 397</i>	<i>9 753</i>	<i>7 966</i>	<i>3 201</i>	<i>13 884</i>	<i>17 850</i>	<i>81 984</i>
Australian Capital Territory										
Metropolitan	7 529	20 789	6 210	8 583	29 469	11 278	2 463	5 931	47 094	139 346
Non-metropolitan	14	36	13	17	54	22	6	15	83	260
<i>Total Australian Capital Territory</i>	<i>7 573</i>	<i>20 890</i>	<i>6 257</i>	<i>8 626</i>	<i>29 623</i>	<i>11 347</i>	<i>2 477</i>	<i>5 970</i>	<i>47 334</i>	<i>140 097</i>
Australia										
Metropolitan	453 985	697 669	297 142	544 582	628 452	584 003	208 282	534 391	1 403 547	5 352 053
Non-metropolitan	143 763	174 409	106 951	220 198	163 375	187 971	99 914	278 401	357 715	1 732 697
Total Australia	601 588	878 610	406 123	767 307	795 381	774 891	309 201	815 574	1 776 867	7 125 542

(a) ASCO, First Edition.

(b) Totals for each State/Territory and Australia include data that could not be coded to metropolitan or non-metropolitan regions.

Source: ATO Individual Income Tax Data.

3.3 WAGE AND SALARY EARNERS, By Major Occupation Groups(a) *continued*

State and Territory(b)	Managers & admini- strators	Profess- ionals	Para- profess- ionals	Trades- persons	Clerks	Sales- persons & personal service workers	Plant & machine operators & drivers	Labourers & related workers	Not stated	Total
1995-96 (%)										
New South Wales										
Metropolitan	8.4	12.9	5.3	10.4	11.4	10.5	3.9	10.1	27.0	100.0
Non-metropolitan	8.1	10.5	6.1	12.2	9.8	11.4	5.0	14.9	22.2	100.0
<i>Total New South Wales</i>	8.3	12.4	5.5	10.8	11.1	10.7	4.1	11.1	25.9	100.0
Victoria										
Metropolitan	8.5	13.0	5.3	10.2	11.6	10.1	4.3	10.5	26.5	100.0
Non-metropolitan	8.8	10.6	6.9	12.2	9.1	10.4	5.8	13.9	22.4	100.0
<i>Total Victoria</i>	8.5	12.5	5.6	10.6	11.1	10.2	4.6	11.2	25.7	100.0
Queensland										
Metropolitan	8.2	11.0	5.5	10.3	11.2	12.0	3.9	10.1	27.8	100.0
Non-metropolitan	7.3	8.9	5.3	13.5	9.3	10.3	6.0	18.1	21.3	100.0
<i>Total Queensland</i>	7.9	10.3	5.5	11.3	10.6	11.5	4.6	12.6	25.7	100.0
South Australia										
Metropolitan	7.4	11.9	6.1	9.2	9.9	9.6	3.3	9.6	33.2	100.0
Non-metropolitan	9.1	8.9	5.8	11.5	8.0	9.2	5.8	16.4	25.3	100.0
<i>Total South Australia</i>	7.8	11.2	6.0	9.7	9.4	9.5	3.9	11.2	31.3	100.0
Western Australia										
Metropolitan	7.4	12.5	5.7	9.6	10.4	9.7	3.5	8.5	32.7	100.0
Non-metropolitan	8.0	9.6	5.9	14.5	8.6	9.4	7.4	15.8	20.8	100.0
<i>Total Western Australia</i>	7.5	11.8	5.7	10.8	10.0	9.6	4.5	10.3	29.7	100.0
Tasmania										
Metropolitan	6.4	12.7	6.6	9.9	11.3	9.9	3.4	9.2	30.6	100.0
Non-metropolitan	7.1	9.4	5.7	11.4	7.7	9.7	5.7	15.4	27.8	100.0
<i>Total Tasmania</i>	6.8	10.8	6.1	10.7	9.3	9.8	4.7	12.7	29.0	100.0
Northern Territory										
Metropolitan	8.2	12.7	6.5	9.4	12.9	10.2	3.1	8.1	29.0	100.0
Non-metropolitan	7.0	9.3	6.7	10.4	10.8	8.8	4.4	23.5	19.2	100.0
<i>Total Northern Territory</i>	7.5	10.8	6.7	9.9	11.8	9.4	3.8	17.0	23.0	100.0
Australian Capital Territory										
Metropolitan	4.9	14.1	4.2	5.9	21.1	7.1	1.7	4.0	36.8	100.0
Non-metropolitan	3.2	13.3	4.7	7.9	21.1	7.5	2.5	5.7	34.1	100.0
<i>Total Australian Capital Territory</i>	4.9	14.1	4.2	5.9	21.1	7.1	1.7	4.1	36.8	100.0
Australia										
Metropolitan	8.1	12.5	5.4	10.0	11.5	10.4	3.8	9.8	28.3	100.0
Non-metropolitan	8.0	9.8	6.0	12.6	9.2	10.4	5.7	15.9	22.3	100.0
Total Australia	8.1	11.9	5.6	10.6	10.9	10.4	4.3	11.3	27.0	100.0

(a) ASCO, First Edition.

(b) Totals for each State/Territory and Australia include data that could not be coded to metropolitan or non-metropolitan regions.

Source: ATO Individual Income Tax Data.

3.3 WAGE AND SALARY EARNERS, By Major Occupation Groups(a) *continued*

State and Territory(b)	Managers & admini- strators	Profess- ionals	Para- profess- ionals	Trades- persons	Clerks	Sales- persons & personal service workers	Plant & machine operators & drivers	Labourers & related workers	Not stated	Total
1996–97 (%)										
New South Wales										
Metropolitan	8.8	13.4	5.4	10.5	11.8	10.9	3.9	10.2	24.9	100.0
Non-metropolitan	8.3	10.7	6.2	12.2	10.0	11.8	5.0	14.9	20.7	100.0
<i>Total New South Wales</i>	8.7	12.9	5.6	10.9	11.4	11.1	4.2	11.2	24.0	100.0
Victoria										
Metropolitan	8.9	13.6	5.4	10.4	11.7	10.7	4.4	10.7	24.2	100.0
Non-metropolitan	9.1	10.9	6.9	12.2	9.2	10.9	5.8	14.1	21.0	100.0
<i>Total Victoria</i>	8.9	13.0	5.7	10.8	11.2	10.8	4.7	11.4	23.5	100.0
Queensland										
Metropolitan	8.6	11.5	5.7	10.4	11.5	12.5	3.9	10.2	25.6	100.0
Non-metropolitan	7.5	9.1	5.5	13.7	9.7	10.8	6.1	18.3	19.2	100.0
<i>Total Queensland</i>	8.3	10.8	5.7	11.4	11.0	12.0	4.6	12.7	23.6	100.0
South Australia										
Metropolitan	7.7	12.3	6.2	9.4	10.2	10.0	3.3	9.9	31.1	100.0
Non-metropolitan	9.6	9.0	5.8	11.5	8.2	9.6	5.9	16.9	23.5	100.0
<i>Total South Australia</i>	8.2	11.5	6.1	9.9	9.7	9.9	3.9	11.6	29.3	100.0
Western Australia										
Metropolitan	7.7	12.7	5.7	9.7	10.7	10.1	3.6	8.6	31.4	100.0
Non-metropolitan	8.2	9.7	6.1	14.7	8.8	9.6	7.3	16.0	19.5	100.0
<i>Total Western Australia</i>	7.8	12.0	5.8	10.9	10.2	10.0	4.5	10.4	28.4	100.0
Tasmania										
Metropolitan	6.7	13.2	6.8	10.2	11.9	10.5	3.4	9.3	28.0	100.0
Non-metropolitan	7.4	9.6	6.0	11.9	8.1	10.6	5.8	15.8	24.8	100.0
<i>Total Tasmania</i>	7.1	11.2	6.4	11.2	9.8	10.6	4.8	13.0	26.1	100.0
Northern Territory										
Metropolitan	8.2	12.9	6.6	9.8	13.4	10.8	3.1	8.4	26.8	100.0
Non-metropolitan	7.2	9.4	6.8	10.7	10.7	9.0	4.5	23.0	18.7	100.0
<i>Total Northern Territory</i>	7.7	11.0	6.8	10.2	11.9	9.7	3.9	16.9	21.8	100.0
Australian Capital Territory										
Metropolitan	5.4	14.9	4.5	6.2	21.1	8.1	1.8	4.3	33.8	100.0
Non-metropolitan	5.4	13.8	5.0	6.5	20.8	8.5	2.3	5.8	31.9	100.0
<i>Total Australian Capital Territory</i>	5.4	14.9	4.5	6.2	21.1	8.1	1.8	4.3	33.8	100.0
Australia										
Metropolitan	8.5	13.0	5.6	10.2	11.7	10.9	3.9	10.0	26.2	100.0
Non-metropolitan	8.3	10.1	6.2	12.7	9.4	10.8	5.8	16.1	20.6	100.0
Total Australia	8.4	12.3	5.7	10.8	11.2	10.9	4.3	11.4	24.9	100.0

(a) ASCO, First Edition.

(b) Totals for each State/Territory and Australia include data that could not be coded to metropolitan or non-metropolitan regions.

Source: ATO Individual Income Tax Data.

WAGE AND SALARY INCOME

Income data, in general, are useful as a broad indicator of economic well being. The availability of wage and salary income data from the ATO's individual income tax return database could therefore assist in identifying areas of relative disadvantage and advantage. The data may also provide further insight about the labour market in regional areas, especially when cross-classified with other variables such as age, sex and occupation.

From the ATO database wage and salary income has been defined to include all group certificate income and allowances, benefits, earnings and tips including car, travel and other allowances, gratuities, consultation fees, honoraria and commissions, and other payments for service. The data are sourced from questions 3 and 7 on the ATO individual income tax return.

Income ranges that have been specified are based on those used in the 1996 Census of Population and Housing.

Table 3.4 provides an example of the wage and salary income distribution for metropolitan and non-metropolitan Australia.

In each of the three income categories below \$31,200 there is a greater proportion of wage and salary earners in non-metropolitan Australia than in metropolitan Australia.

In 1996–97 non-metropolitan Northern Territory had the highest proportion of wage and salary earners in the \$0–\$10,400 range (21.6%) while metropolitan Australian Capital Territory had the highest proportion of persons earning \$52,000 or more (17.8%). At 5.3% non-metropolitan South Australia had the least proportion of persons earning \$52,000 or more.

3.4 WAGE AND SALARY EARNERS, By Annual Wage and Salary Income

State and Territory(a)	\$0 to less than \$10,400	\$10,400 to less than \$20,800	\$20,800 to less than \$31,200	\$31,200 to less than \$41,600	\$41,600 to less than \$52,000	\$52,000 or more	Total
1995–96 (no.)							
New South Wales							
Metropolitan	282 393	354 270	456 965	364 807	222 522	222 617	1 903 574
Non-metropolitan	102 207	121 661	142 096	82 250	44 831	28 596	521 641
<i>Total New South Wales</i>	<i>385 330</i>	<i>476 767</i>	<i>600 089</i>	<i>448 066</i>	<i>267 939</i>	<i>251 863</i>	<i>2 430 054</i>
Victoria							
Metropolitan	214 406	266 028	352 748	271 680	149 648	135 107	1 389 617
Non-metropolitan	72 797	84 423	100 544	60 755	32 715	17 680	368 914
<i>Total Victoria</i>	<i>287 914</i>	<i>351 250</i>	<i>454 366</i>	<i>333 253</i>	<i>182 779</i>	<i>153 218</i>	<i>1 762 780</i>
Queensland							
Metropolitan	152 494	189 655	240 601	157 214	80 018	57 316	877 298
Non-metropolitan	78 365	93 266	106 834	62 699	33 599	27 535	402 298
<i>Total Queensland</i>	<i>231 344</i>	<i>283 550</i>	<i>348 201</i>	<i>220 474</i>	<i>113 932</i>	<i>85 122</i>	<i>1 282 623</i>
South Australia							
Metropolitan	65 294	86 540	117 887	80 947	37 137	26 754	414 559
Non-metropolitan	25 674	31 170	35 069	21 335	10 227	5 555	129 030
<i>Total South Australia</i>	<i>91 173</i>	<i>117 987</i>	<i>153 325</i>	<i>102 554</i>	<i>47 505</i>	<i>32 455</i>	<i>544 999</i>
Western Australia							
Metropolitan	90 468	106 991	130 095	94 476	51 071	45 565	518 666
Non-metropolitan	33 149	37 326	36 965	25 259	17 478	18 822	168 999
<i>Total Western Australia</i>	<i>124 382</i>	<i>145 201</i>	<i>168 174</i>	<i>120 789</i>	<i>69 143</i>	<i>65 040</i>	<i>692 729</i>
Tasmania							
Metropolitan	12 123	14 947	20 063	13 567	7 433	4 529	72 662
Non-metropolitan	18 894	21 678	26 293	15 581	8 670	4 765	95 881
<i>Total Tasmania</i>	<i>31 130</i>	<i>36 780</i>	<i>46 533</i>	<i>29 270</i>	<i>16 188</i>	<i>9 364</i>	<i>169 265</i>
Northern Territory							
Metropolitan	4 160	5 441	7 851	7 051	4 080	3 111	31 694
Non-metropolitan	10 782	9 307	10 193	8 321	4 681	3 910	47 194
<i>Total Northern Territory</i>	<i>15 270</i>	<i>15 145</i>	<i>18 610</i>	<i>15 934</i>	<i>9 121</i>	<i>7 302</i>	<i>81 382</i>
Australian Capital Territory							
Metropolitan	19 635	22 877	28 819	30 020	19 297	24 197	144 845
Non-metropolitan	39	45	60	56	36	44	280
<i>Total Australian Capital Territory</i>	<i>19 771</i>	<i>23 000</i>	<i>28 953</i>	<i>30 169</i>	<i>19 410</i>	<i>24 336</i>	<i>145 639</i>
Australia							
Metropolitan	840 973	1 046 749	1 355 029	1 019 762	571 206	519 196	5 352 915
Non-metropolitan	341 907	398 876	458 054	276 256	152 237	106 907	1 734 237
Total Australia	1 193 118	1 453 170	1 820 356	1 301 988	727 027	630 936	7 126 595

(a) Totals for each State/Territory and Australia include data that could not be coded to metropolitan or non-metropolitan regions.

Source: ATO Individual Income Tax Data.

3.4 WAGE AND SALARY EARNERS, By Annual Wage and Salary Income *continued*

State and Territory(a)	\$0 to less than \$10,400	\$10,400 to less than \$20,800	\$20,800 to less than \$31,200	\$31,200 to less than \$41,600	\$41,600 to less than \$52,000	\$52,000 or more	Total
1996–97 (no.)							
New South Wales							
Metropolitan	264 934	340 575	437 606	365 126	235 701	254 530	1 898 472
Non-metropolitan	93 783	116 536	138 175	82 871	49 247	34 252	514 864
<i>Total New South Wales</i>	359 396	457 876	576 779	449 002	285 581	289 508	2 418 142
Victoria							
Metropolitan	205 171	259 806	339 980	272 072	164 925	155 833	1 397 787
Non-metropolitan	68 236	82 666	99 078	60 664	37 084	21 999	369 727
<i>Total Victoria</i>	274 099	343 360	440 085	333 551	202 531	178 275	1 771 901
Queensland							
Metropolitan	144 654	182 232	232 934	163 108	88 790	68 183	879 901
Non-metropolitan	74 945	90 472	103 385	65 798	37 646	32 794	405 040
<i>Total Queensland</i>	220 086	273 330	337 068	229 491	126 777	101 308	1 288 060
South Australia							
Metropolitan	60 661	81 628	112 531	78 829	44 827	31 170	409 646
Non-metropolitan	23 612	30 156	34 553	20 497	12 492	6 724	128 034
<i>Total South Australia</i>	84 451	112 036	147 412	99 580	57 477	38 026	538 982
Western Australia							
Metropolitan	86 172	104 078	125 823	96 544	56 622	54 667	523 906
Non-metropolitan	32 544	36 746	36 535	25 401	18 596	23 088	172 910
<i>Total Western Australia</i>	119 518	141 767	163 553	123 006	75 904	78 529	702 277
Tasmania							
Metropolitan	11 325	14 172	19 312	13 529	8 112	5 080	71 530
Non-metropolitan	17 175	20 734	25 568	15 883	9 088	5 407	93 855
<i>Total Tasmania</i>	28 609	35 027	45 034	29 526	17 290	10 564	166 050
Northern Territory							
Metropolitan	3 990	5 139	7 303	6 878	4 303	3 857	31 470
Non-metropolitan	10 360	8 846	9 953	8 666	5 171	4 954	47 950
<i>Total Northern Territory</i>	14 628	14 372	17 826	16 121	9 857	9 185	81 989
Australian Capital Territory							
Metropolitan	18 411	21 658	25 913	28 708	19 853	24 774	139 317
Non-metropolitan	36	42	53	53	35	44	263
<i>Total Australian Capital Territory</i>	18 546	21 769	26 050	28 845	19 947	24 911	140 068
Australia							
Metropolitan	795 318	1 009 288	1 301 402	1 024 794	623 133	598 094	5 352 029
Non-metropolitan	320 691	386 198	447 300	279 833	169 359	129 262	1 732 643
Total Australia	1 126 144	1 403 266	1 756 123	1 310 651	796 448	732 832	7 125 464

(a) Totals for each State/Territory and Australia include data that could not be coded to metropolitan or non-metropolitan regions.

Source: ATO Individual Income Tax Data.

3.4 WAGE AND SALARY EARNERS, By Annual Wage and Salary Income *continued*

State and Territory(a)	\$0 to less than \$10,400	\$10,400 to less than \$20,800	\$20,800 to less than \$31,200	\$31,200 to less than \$41,600	\$41,600 to less than \$52,000	\$52,000 or more	Total
1995–96 (%)							
New South Wales							
Metropolitan	14.8	18.6	24.0	19.2	11.7	11.7	100.0
Non-metropolitan	19.6	23.3	27.2	15.8	8.6	5.5	100.0
<i>Total New South Wales</i>	15.9	19.6	24.7	18.4	11.0	10.4	100.0
Victoria							
Metropolitan	15.4	19.1	25.4	19.6	10.8	9.7	100.0
Non-metropolitan	19.7	22.9	27.3	16.5	8.9	4.8	100.0
<i>Total Victoria</i>	16.3	19.9	25.8	18.9	10.4	8.7	100.0
Queensland							
Metropolitan	17.4	21.6	27.4	17.9	9.1	6.5	100.0
Non-metropolitan	19.5	23.2	26.6	15.6	8.4	6.8	100.0
<i>Total Queensland</i>	18.0	22.1	27.1	17.2	8.9	6.6	100.0
South Australia							
Metropolitan	15.8	20.9	28.4	19.5	9.0	6.5	100.0
Non-metropolitan	19.9	24.2	27.2	16.5	7.9	4.3	100.0
<i>Total South Australia</i>	16.7	21.6	28.1	18.8	8.7	6.0	100.0
Western Australia							
Metropolitan	17.4	20.6	25.1	18.2	9.8	8.8	100.0
Non-metropolitan	19.6	22.1	21.9	14.9	10.3	11.1	100.0
<i>Total Western Australia</i>	18.0	21.0	24.3	17.4	10.0	9.4	100.0
Tasmania							
Metropolitan	16.7	20.6	27.6	18.7	10.2	6.2	100.0
Non-metropolitan	19.7	22.6	27.4	16.3	9.0	5.0	100.0
<i>Total Tasmania</i>	18.4	21.7	27.5	17.3	9.6	5.5	100.0
Northern Territory							
Metropolitan	13.1	17.2	24.8	22.2	12.9	9.8	100.0
Non-metropolitan	22.8	19.7	21.6	17.6	9.9	8.3	100.0
<i>Total Northern Territory</i>	18.8	18.6	22.9	19.6	11.2	9.0	100.0
Australian Capital Territory							
Metropolitan	13.6	15.8	19.9	20.7	13.3	16.7	100.0
Non-metropolitan	13.9	16.1	21.4	20.0	12.9	15.7	100.0
<i>Total Australian Capital Territory</i>	13.6	15.8	19.9	20.7	13.3	16.7	100.0
Australia							
Metropolitan	15.7	19.6	25.3	19.1	10.7	9.7	100.0
Non-metropolitan	19.7	23.0	26.4	15.9	8.8	6.2	100.0
Total Australia	16.7	20.4	25.5	18.3	10.2	8.9	100.0

(a) Totals for each State/Territory and Australia include data that could not be coded to metropolitan or non-metropolitan regions.

Source: ATO Individual Income Tax Data.

3.4 WAGE AND SALARY EARNERS, By Annual Wage and Salary Income *continued*

State and Territory(a)	\$0 to less than \$10,400	\$10,400 to less than \$20,800	\$20,800 to less than \$31,200	\$31,200 to less than \$41,600	\$41,600 to less than \$52,000	\$52,000 or more	Total
1996–97 (%)							
New South Wales							
Metropolitan	14.0	17.9	23.1	19.2	12.4	13.4	100.0
Non-metropolitan	18.2	22.6	26.8	16.1	9.6	6.7	100.0
<i>Total New South Wales</i>	<i>14.9</i>	<i>18.9</i>	<i>23.9</i>	<i>18.6</i>	<i>11.8</i>	<i>12.0</i>	<i>100.0</i>
Victoria							
Metropolitan	14.7	18.6	24.3	19.5	11.8	11.1	100.0
Non-metropolitan	18.5	22.4	26.8	16.4	10.0	6.0	100.0
<i>Total Victoria</i>	<i>15.5</i>	<i>19.4</i>	<i>24.8</i>	<i>18.8</i>	<i>11.4</i>	<i>10.1</i>	<i>100.0</i>
Queensland							
Metropolitan	16.4	20.7	26.5	18.5	10.1	7.7	100.0
Non-metropolitan	18.5	22.3	25.5	16.2	9.3	8.1	100.0
<i>Total Queensland</i>	<i>17.1</i>	<i>21.2</i>	<i>26.2</i>	<i>17.8</i>	<i>9.8</i>	<i>7.9</i>	<i>100.0</i>
South Australia							
Metropolitan	14.8	19.9	27.5	19.2	10.9	7.6	100.0
Non-metropolitan	18.4	23.6	27.0	16.0	9.8	5.3	100.0
<i>Total South Australia</i>	<i>15.7</i>	<i>20.8</i>	<i>27.4</i>	<i>18.5</i>	<i>10.7</i>	<i>7.1</i>	<i>100.0</i>
Western Australia							
Metropolitan	16.4	19.9	24.0	18.4	10.8	10.4	100.0
Non-metropolitan	18.8	21.3	21.1	14.7	10.8	13.4	100.0
<i>Total Western Australia</i>	<i>17.0</i>	<i>20.2</i>	<i>23.3</i>	<i>17.5</i>	<i>10.8</i>	<i>11.2</i>	<i>100.0</i>
Tasmania							
Metropolitan	15.8	19.8	27.0	18.9	11.3	7.1	100.0
Non-metropolitan	18.3	22.1	27.2	16.9	9.7	5.8	100.0
<i>Total Tasmania</i>	<i>17.2</i>	<i>21.1</i>	<i>27.1</i>	<i>17.8</i>	<i>10.4</i>	<i>6.4</i>	<i>100.0</i>
Northern Territory							
Metropolitan	12.7	16.3	23.2	21.9	13.7	12.3	100.0
Non-metropolitan	21.6	18.4	20.8	18.1	10.8	10.3	100.0
<i>Total Northern Territory</i>	<i>17.8</i>	<i>17.5</i>	<i>21.7</i>	<i>19.7</i>	<i>12.0</i>	<i>11.2</i>	<i>100.0</i>
Australian Capital Territory							
Metropolitan	13.2	15.5	18.6	20.6	14.3	17.8	100.0
Non-metropolitan	13.7	16.0	20.2	20.2	13.3	16.7	100.0
<i>Total Australian Capital Territory</i>	<i>13.2</i>	<i>15.5</i>	<i>18.6</i>	<i>20.6</i>	<i>14.2</i>	<i>17.8</i>	<i>100.0</i>
Australia							
Metropolitan	14.9	18.9	24.3	19.1	11.6	11.2	100.0
Non-metropolitan	18.5	22.3	25.8	16.2	9.8	7.5	100.0
Total Australia	15.8	19.7	24.6	18.4	11.2	10.3	100.0

(a) Totals for each State/Territory and Australia include data that could not be coded to metropolitan or non-metropolitan regions.

Source: ATO Individual Income Tax Data.

MEDIAN WAGE AND SALARY INCOME

The median is the mid value which divides a population distribution into two, with half the observations falling below it and half above it. For this analysis the median wage and salary income was calculated from data provided in ranges and therefore the distribution within a range has been assumed to be even. Care should be taken when using the data and the median treated as an estimate only.

MEDIAN WAGE AND SALARY INCOME *continued*

Table 3.5 provides an example of median wage and salary incomes for States and Territories in Australia broken down by metropolitan and non-metropolitan areas. Medians, by local government area, are also shown in the tables in Appendix 1.

Other median values of wage and salary income by sex, age and occupation groups can be made available on request.

3.5 WAGE AND SALARY EARNERS, By Median Annual Wage and Salary Income

	MEDIAN WAGE AND SALARY INCOME.....	
	1995-96	1996-97
<i>State and Territory(a)</i>	\$	\$
New South Wales		
Metropolitan	27 972	28 969
Non-metropolitan	23 505	24 346
<i>Total New South Wales</i>	26 917	27 865
Victoria		
Metropolitan	27 120	27 956
Non-metropolitan	23 617	24 365
<i>Total Victoria</i>	26 344	27 145
Queensland		
Metropolitan	24 971	25 848
Non-metropolitan	23 673	24 532
<i>Total Queensland</i>	24 576	25 447
South Australia		
Metropolitan	25 691	26 579
Non-metropolitan	23 075	23 885
<i>Total South Australia</i>	25 096	25 950
Western Australia		
Metropolitan	25 746	26 727
Non-metropolitan	24 746	25 686
<i>Total Western Australia</i>	25 548	26 514
Tasmania		
Metropolitan	25 601	26 330
Non-metropolitan	23 715	24 468
<i>Total Tasmania</i>	24 537	25 278
Northern Territory		
Metropolitan	29 074	30 207
Non-metropolitan	24 379	25 783
<i>Total Northern Territory</i>	26 543	27 798
Australian Capital Territory		
Metropolitan	31 578	32 532
Non-metropolitan	30 507	31 298
<i>Total Australian Capital Territory</i>	31 578	32 523
Australia		
Metropolitan	26 854	27 764
Non-metropolitan	23 668	24 507
Total Australia	26 039	26 919

(a) Totals for each State/Territory and Australia include data that could not be coded to metropolitan or non-metropolitan regions.

Source: ATO Individual Income Tax Data.

OTHER TABLES

In addition to the tables presented in this paper a range of other data are also available from the ABS on request. Using the same data items, but cross-tabulated with each other, these tables provide a finer level of detail about wage and salary earners in regions. The same tables will also be available in the near future for 1997–98 and 1998–99.

The full range of tables currently available for wage and salary earners is listed below. Examples of tables 6b, 7b and 4b are shown in Appendix 2.

Table 1:	Total Wage and Salary Earners, Total Wage and Salary Income and Median and Average Wage and Salary Income By SLA, 1995–96 and 1996–97
Table 2a:	Age, By Sex and SLA, 1995–96
Table 2b:	Age, By Sex and SLA, 1996–97
Table 3a:	Occupation (Major Groups), By Sex and SLA, 1995–96
Table 3b:	Occupation (Major Groups), By Sex and SLA, 1996–97
Table 4a:	Occupation (Major Groups), By Age and SLA, 1995–96
Table 4b:	Occupation (Major Groups), By Age and SLA, 1996–97
Table 5a:	Wage and Salary Income, By Sex and SLA, 1995–96
Table 5b:	Wage and Salary Income, By Sex and SLA, 1996–97
Table 6a:	Wage and Salary Income, By Age and SLA, 1995–96
Table 6b:	Wage and Salary Income, By Age and SLA, 1996–97
Table 7a:	Wage and Salary Income, By Occupation (Major Groups) and SLA, 1995–96
Table 7b:	Wage and Salary Income, By Occupation (Major Groups) and SLA, 1996–97
Table 8a:	Occupation (Selected Minor Groups), By SLA, 1995–96
Table 8b:	Occupation (Selected Minor Groups), By SLA, 1996–97
Table 9a:	Wage and Salary Income, By Occupation (Selected Minor Groups) and SSD, 1995–96
Table 9b:	Wage and Salary Income, By Occupation (Selected Minor Groups) and SSD, 1996–97

Contact details for users wishing to obtain copies of these tables are provided at the back of this publication. Most of these tables will also be disseminated via the IRDB, while selected data items will be included in each ABS State Office's regional statistics publications and Regional Profiles.

In previous sections of this paper definitions and some limitations of the selected data items from the ATO database were outlined. Overall, for most geographic levels, including SLAs, the statistics have been found to be generally consistent when compared with other data sources such as ABS Population Census and ABS Labour Force statistics. Most differences can be explained by the definitional and methodological differences between these sources of data.

This section describes some of the detailed comparisons which have been done at the regional level. All data items have been compared against *similar* data from ABS collections. Comparisons have been made at various geographic levels including State, SD, SSD, SLA and labour force region. A small selection for metropolitan and non-metropolitan areas, is included in the following pages and is typical of the differences generally evident between the different data sources.

The wage and salary earner data from the ATO database is a valuable data source in its own right. However, as is the case with most administrative datasets, users need to be aware of the purpose for which the data were collected as well as the definitions and limitations of the data items. Comparisons with other sources provide a means for establishing whether counts are of an 'expected' magnitude and whether distributions across variables or regions are similar. Comparisons are not a means for deciding whether a particular data source is 'right' or 'wrong'.

ATO statistics for 1995–96 have been compared with 1996 Population Census and May 1996 Labour Force Survey data. The main source used for comparative purposes has been the Population Census as these are the only data available at the SLA level. Although definitions and concepts are different between these ABS and ATO sources they provide the only means for establishing whether data from the ATO's administrative database are consistent with data shown in other statistical collections.

TOTAL WAGE AND SALARY EARNERS

The wage and salary earner population from the ATO database has been compared with persons defined as 'employees' from the Population Census. An employee is defined as a person, aged 15 years and over, who works for a public or private employer and receives remuneration in wages or salary, or is paid a retainer fee by his/her employer and works on a commission basis, or works for an employer for tips, piece rates or payment in kind; or is a person who operates his/her own incorporated enterprise with or without hiring employees. Census data are a 'snapshot' of the population as they refer to a person's employment status in the week before Census night, in comparison with ATO data which provide information about the reporting population over a whole financial year.

The overall wage and salary earner total for Australia is similar for the two data sources (see table 4.1), with the ATO count of 7,126,633 in 1995–96 being 3.0% more than the 1996 Census count of 6,920,102. Differences between the two sources vary for the States and Territories ranging from around 2.0% difference for Victoria, Queensland, South Australia, Western Australia and the Australian Capital Territory to 2.8% in Tasmania, 4.1% in New South Wales and 10.3% in the Northern Territory.

For the larger geographic areas there is a greater correlation between the two data sources. However, at the smaller SLA level, the differences become greater. For approximately 90% of SLAs in Australia, the difference is between $\pm 25\%$, while for around 70% of SLAs the difference is between $\pm 10\%$. Approximately 8% of SLAs have a difference greater than $\pm 30\%$. Further details of this, and advice on the limitations they may place on the use of the data, are available from the contact officer for this publication.

As mentioned previously it is expected that absolute numbers from the different data sources will differ due to definitional differences. For this reason the following comparisons concentrate on the percentage distribution of the wage and salary earner population for each particular variable.

SEX DISTRIBUTION

At the State level the sex distribution is very similar between the ATO and Population Census data sources with differences all being within ± 1.0 percentage point of each other. In comparison with Census data, ATO data show a slightly higher proportion of female wage and salary earners. This is possibly due to more part-time or casual persons being recorded in the ATO data as the ATO data includes persons employed (as defined) at any time during a whole financial year.

4.1 WAGE AND SALARY EARNERS, By Sex and Data Source

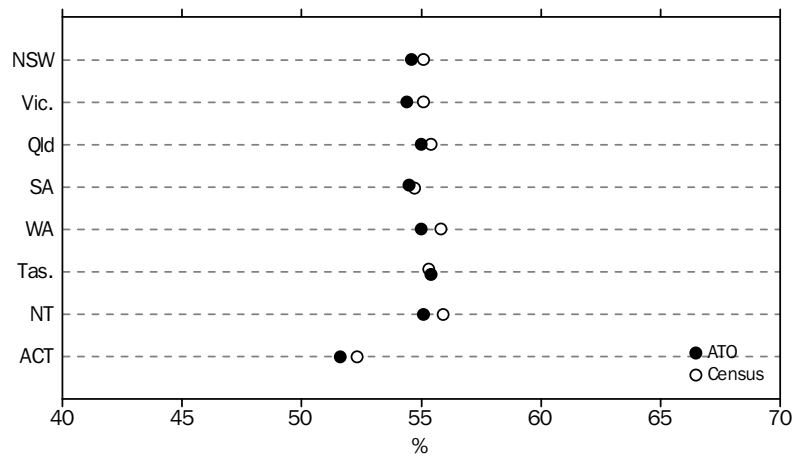
Source	Males	Females	Persons	Males	Females
	no.	no.	no.	%	%
New South Wales					
ATO	1 326 616	1 103 458	2 430 074	54.6	45.4
Census	1 287 714	1 047 597	2 335 311	55.1	44.9
Difference	38 902	55 861	94 763	-0.5	0.5
Victoria					
ATO	959 413	803 381	1 762 794	54.4	45.6
Census	952 754	777 632	1 730 386	55.1	44.9
Difference	6 659	25 749	32 408	-0.6	0.6
Queensland					
ATO	705 209	577 412	1 282 621	55.0	45.0
Census	697 291	561 225	1 258 516	55.4	44.6
Difference	7 918	16 187	24 105	-0.4	0.4
South Australia					
ATO	297 204	247 751	544 955	54.5	45.5
Census	292 688	242 468	535 156	54.7	45.3
Difference	4 516	5 283	9 799	-0.2	0.2
Western Australia					
ATO	381 139	311 609	692 748	55.0	45.0
Census	379 285	300 604	679 889	55.8	44.2
Difference	1 854	11 005	12 859	-0.8	0.8
Tasmania					
ATO	93 718	75 571	169 289	55.4	44.6
Census	91 144	73 548	164 692	55.3	44.7
Difference	2 574	2 023	4 597	0.0	0.0
Northern Territory					
ATO	44 817	36 564	81 381	55.1	44.9
Census	41 284	32 513	73 797	55.9	44.1
Difference	3 533	4 051	7 584	-0.9	0.9
Australian Capital Territory					
ATO	75 094	70 553	145 647	51.6	48.4
Census	74 453	67 902	142 355	52.3	47.7
Difference	641	2 651	3 292	-0.7	0.7
Australia					
ATO(a)	3 892 958	3 233 675	7 126 633	54.6	45.4
Census	3 816 613	3 103 489	6 920 102	55.2	44.8
Difference	76 345	130 186	206 531	-0.5	0.5

(a) Includes data for postcodes not able to be allocated to a State or Territory.

SEX DISTRIBUTION *continued*

At the SLA level the differences are slightly greater with over 90% of SLAs being within ± 5.0 percentage points of the Census figure. Figure 4.2 gives an example of the distribution of males, comparing ATO and Census data, for each State and Territory. Similar SLA comparison charts can be provided on request.

4.2 DISTRIBUTION OF MALES, Comparison Between 1995–96 ATO and 1996 Census Data



AGE DISTRIBUTION

At the State level age distributions are very similar. Between the two data sources differences over all age groups range from -1.2 to $+1.5$ percentage points. The ATO data tend to show higher proportions of wage and salary earners in the 15–34 year age groups and lower proportions in the higher age groups (35 years and over). This could possibly be due to more persons in the lower age groups being part-time, casual, or seasonal workers, who, if not employed in the week before the Census would not be counted as employed in the Census.

4.3 WAGE AND SALARY EARNERS, By Age Distribution and Data Source

Source	AGE GROUP (YEARS).....					Total
	15-24	25-34	35-44	45-54	55 and over	
	%	%	%	%	%	%
New South Wales						
ATO	20.2	27.2	25.0	19.2	8.3	100.0
Census	18.8	26.2	25.9	20.3	8.9	100.0
Difference	1.4	1.1	-0.9	-1.1	-0.5	..
Victoria						
ATO	19.5	28.1	25.3	19.2	7.9	100.0
Census	18.5	26.9	26.1	20.1	8.4	100.0
Difference	1.0	1.3	-0.8	-1.0	-0.5	..
Queensland						
ATO	22.4	26.9	24.5	18.9	7.2	100.0
Census	21.0	25.7	25.4	19.9	7.9	100.0
Difference	1.4	1.2	-0.9	-1.0	-0.7	..
South Australia						
ATO	19.9	26.5	26.0	20.0	7.6	100.0
Census	18.6	25.6	27.0	21.0	7.9	100.0
Difference	1.3	0.9	-1.0	-1.0	-0.3	..
Western Australia						
ATO	21.9	26.5	25.1	19.1	7.4	100.0
Census	20.6	25.5	26.1	20.1	7.8	100.0
Difference	1.3	1.0	-1.0	-1.0	-0.4	..
Tasmania						
ATO	20.4	25.7	26.6	19.8	7.5	100.0
Census	18.9	24.7	27.8	20.6	8.0	100.0
Difference	1.5	1.0	-1.2	-0.8	-0.5	..
Northern Territory						
ATO	20.9	30.7	25.6	16.9	6.0	100.0
Census	20.0	30.0	26.5	17.9	5.5	100.0
Difference	0.8	0.7	-0.9	-1.0	0.4	..
Australian Capital Territory						
ATO	19.8	26.1	25.4	21.4	7.3	100.0
Census	20.0	25.5	25.8	21.7	7.0	100.0
Difference	-0.2	0.6	-0.4	-0.3	0.4	..
Australia						
ATO(a)	20.6	27.3	25.1	19.2	7.8	100.0
Census	19.3	26.1	26.0	20.2	8.3	100.0
Difference	1.3	1.2	-0.9	-1.0	-0.5	..

(a) Includes data for postcodes not able to be allocated to a State or Territory.

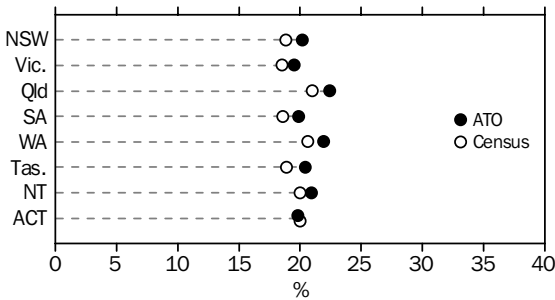
AGE DISTRIBUTION *continued*

In the main, similar distributions are generally evident between the two data sources at the SLA level. For the 25–34, 35–44, 45–54 and 55 years and over age groups differences range between ± 5.0 percentage points for about 90% of SLAs. For the 15–24 year age group the differences range between ± 5.0 percentage points for about 80% of SLAs.

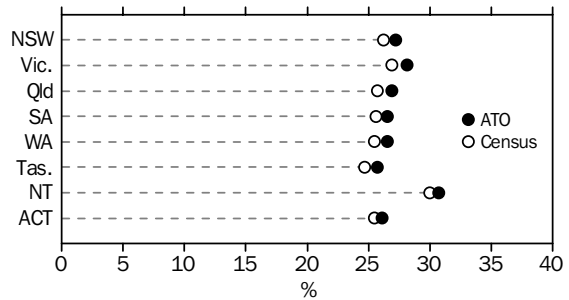
The following graphs compare each age group by State and Territory (graph 4.4) and the age distributions in each State and Territory (graph 4.5).

4.4 AGE GROUPS, Comparison Between 1995–96 ATO and 1996 Census Data

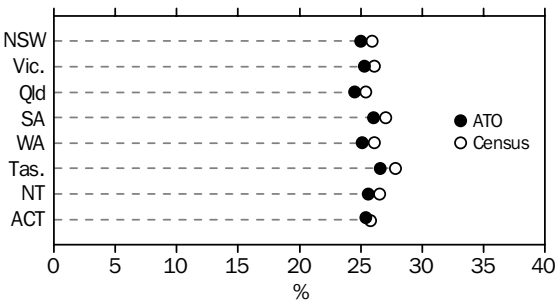
PERSONS AGED 15–24 YEARS



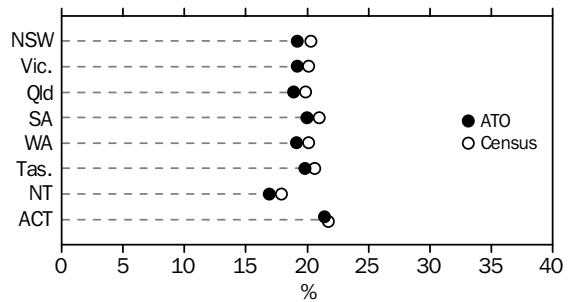
PERSONS AGED 25–34 YEARS



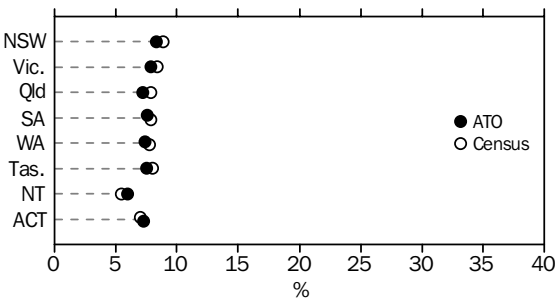
PERSONS AGED 35–44 YEARS



PERSONS AGED 45–54 YEARS

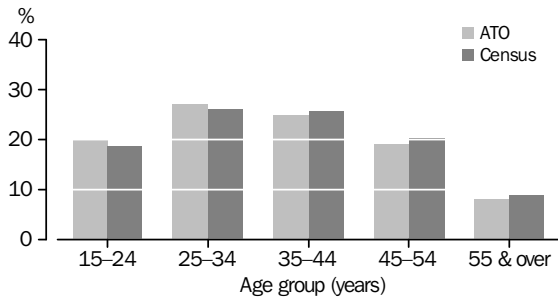


PERSONS AGED 55 YEARS AND OVER

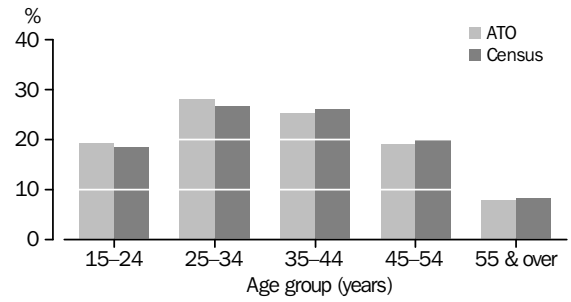


4.5 AGE DISTRIBUTION, Comparison Between 1995–96 ATO and 1996 Census Data

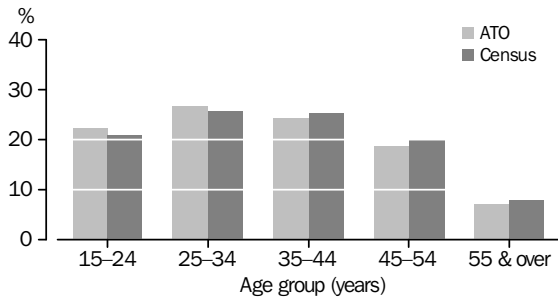
NEW SOUTH WALES



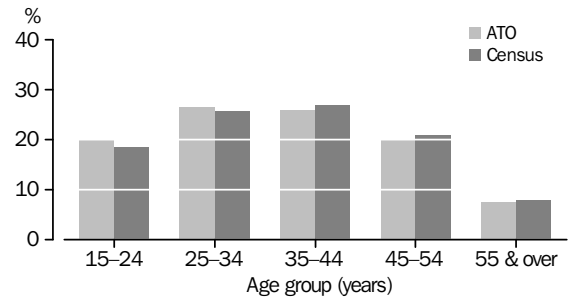
VICTORIA



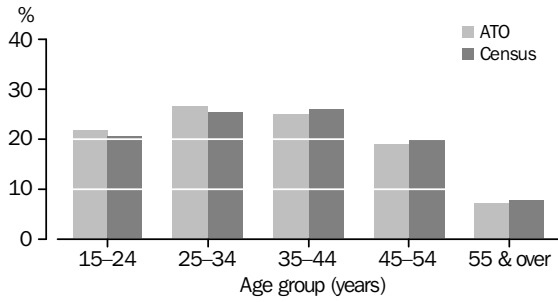
QUEENSLAND



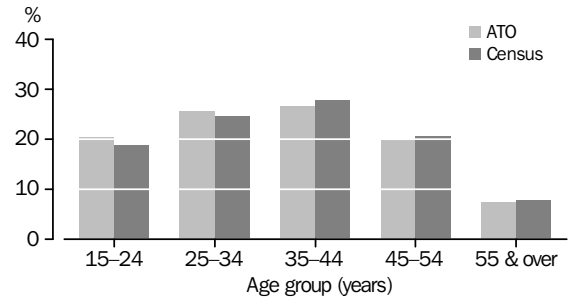
SOUTH AUSTRALIA



WESTERN AUSTRALIA

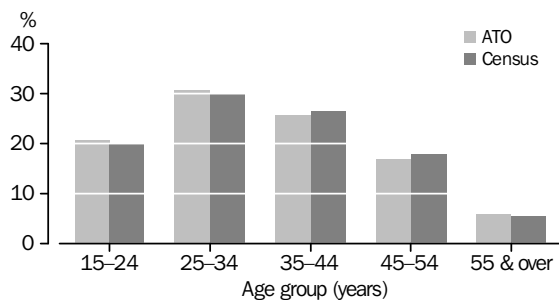


TASMANIA

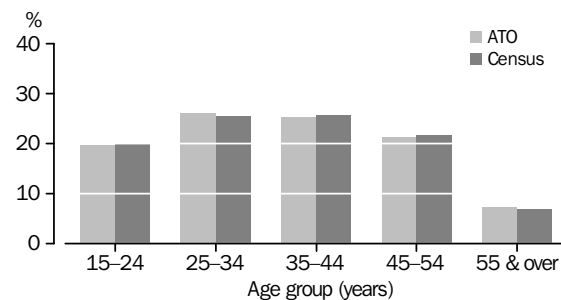


4.5 AGE DISTRIBUTION, Comparison Between 1995–96 ATO and 1996 Census Data *continued*

NORTHERN TERRITORY



AUSTRALIAN CAPITAL TERRITORY



OCCUPATION DISTRIBUTION

In analysing occupation distributions ABS Labour Force Survey (LFS) data have been used in preference to Census data. This was because the May 1996 LFS also used ASCO Edition 1 to code occupation whereas Census data were coded to ASCO Edition 2. The definition of employees from the Labour Force Survey is the same as that from the Population Census as defined previously, although the LFS does exclude members of the defence forces from the scope of the survey.

It should be noted that estimates from the LFS are subject to sampling error. The comparisons with ATO data should be treated with care as LFS estimates may be greater or smaller than those shown. They should be used as a guide only.

Of the data items selected from the ATO database, occupation shows the greatest differences when compared with other sources. This is mainly due to the high proportion of wage and salary earners where occupation was not stated. The 'not stated' category includes non-response to the occupation question as well as occupations provided which were unable to be coded. In addition, due to internal auditing purposes within the ATO, some occupations are not coded for some individuals. Most of these are lower income earners. The magnitude of the contribution of each of these groups to the 'not stated' category is unknown.

Coding procedures applied by the ATO are also different to ABS procedures. For example, both the Labour Force Survey and the Population Census use an occupation title as well as a description of tasks and duties to code the occupation. For ATO occupation coding, a title only is used. A random sample of income tax returns were analysed to test the consistency of ATO occupation coding with ABS coding. Results from this analysis showed that, at the Major Group or 1-digit level, approximately 90% of returns were consistently coded. This consistency fell to about 80% at the Unit Group or 4-digit level.

Despite these limitations some useful insights about the labour market in small areas could be obtained and over time major changes or trends taking place in specific occupations may be monitored.

OCCUPATION DISTRIBUTION *continued*

At the State level major differences are apparent for the occupation groups Managers and administrators, Clerks, and Salespersons and personal service workers. ATO data, in most cases, report more Managers and administrators and fewer Clerks and Salespersons and personal service workers. In the Australian Capital Territory this pattern is reversed for Managers and administrators and Clerks. For other occupations the distributions are reasonably consistent.

4.6 WAGE AND SALARY EARNERS, By Occupation Distribution and Data Source

Source	Managers and administrators	Professionals	Para-professionals	Tradespersons	Clerks	Salespersons and personal service workers	Plant and machine operators and drivers	Labourers and related workers	Total
	%	%	%	%	%	%	%	%	%
New South Wales									
ATO	11.2	16.7	7.4	14.6	15.0	14.4	5.6	15.0	100.0
LFS	7.8	16.5	6.3	12.1	18.1	18.4	6.4	14.4	100.0
Difference	3.5	0.2	1.1	2.5	-3.1	-4.0	-0.8	0.7	..
Victoria									
ATO	11.5	16.8	7.6	14.3	14.9	13.7	6.2	15.1	100.0
LFS	8.1	14.4	6.3	12.9	17.6	17.3	7.5	16.0	100.0
Difference	3.4	2.4	1.2	1.4	-2.7	-3.6	-1.3	-0.9	..
Queensland									
ATO	10.6	13.9	7.4	15.2	14.3	15.4	6.1	17.0	100.0
LFS	6.9	12.3	6.5	14.2	16.9	19.0	6.6	17.6	100.0
Difference	3.7	1.6	0.9	1.0	-2.6	-3.5	-0.5	-0.6	..
South Australia									
ATO	11.3	16.3	8.7	14.2	13.7	13.8	5.7	16.3	100.0
LFS	8.1	14.0	6.7	13.5	16.3	18.5	6.4	16.5	100.0
Difference	3.2	2.3	2.1	0.6	-2.6	-4.7	-0.7	-0.2	..
Western Australia									
ATO	10.7	16.8	8.2	15.4	14.2	13.7	6.4	14.7	100.0
LFS	6.2	14.4	7.4	14.4	16.5	18.9	7.1	15.1	100.0
Difference	4.5	2.4	0.8	1.0	-2.3	-5.1	-0.8	-0.4	..
Tasmania									
ATO	9.6	15.2	8.6	15.1	13.1	13.8	6.7	17.9	100.0
LFS	5.3	12.3	7.5	12.4	18.7	17.6	8.8	17.4	100.0
Difference	4.3	2.9	1.2	2.7	-5.6	-3.9	-2.1	0.5	..
Northern Territory									
ATO	9.8	14.1	8.7	12.9	15.3	12.2	5.0	22.1	100.0
LFS	7.2	14.4	10.3	13.0	16.7	16.1	7.5	14.8	100.0
Difference	2.6	-0.3	-1.7	-0.1	-1.4	-3.9	-2.6	7.4	..
Australian Capital Territory									
ATO	7.8	22.3	6.6	9.4	33.5	11.2	2.7	6.4	100.0
LFS	14.7	21.0	5.7	6.7	24.7	15.6	2.9	8.6	100.0
Difference	-6.9	1.3	0.9	2.6	8.8	-4.3	-0.2	-2.2	..
Australia									
ATO(a)	11.0	16.3	7.6	14.6	14.9	14.2	5.9	15.5	100.0
LFS	7.6	14.8	6.5	12.9	17.6	18.2	6.8	15.5	100.0
Difference	3.4	1.5	1.1	1.6	-2.6	-4.0	-0.9	-0.1	..

(a) Includes data for postcodes not able to be allocated to a State or Territory.

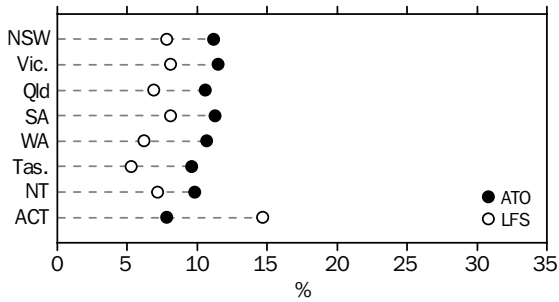
Note: In calculating the percentage distribution for ATO data the 'not stated' category has been excluded from the total.

OCCUPATION DISTRIBUTION *continued*

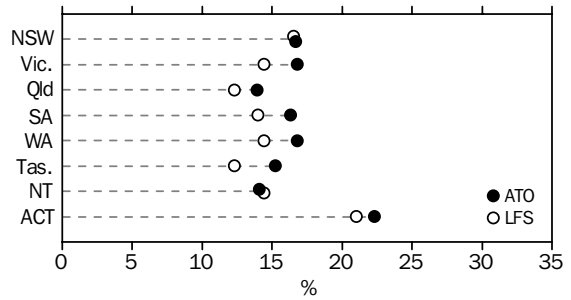
The following graphs show the differences in the distributions for each occupation across States and Territories (graph 4.7) and the occupation distributions within each State and Territory (graph 4.8). Overall, the distribution of occupations, including at the labour force region level, are reasonably consistent given the limitations outlined above.

4.7 OCCUPATION GROUPS, Comparison Between 1995–96 ATO and May 1996 LFS Data

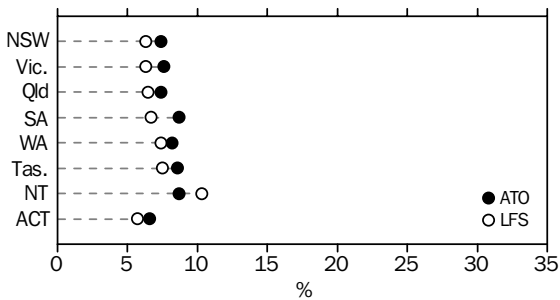
MANAGERS AND ADMINISTRATORS



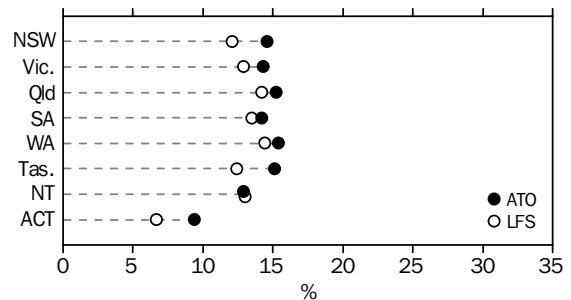
PROFESSIONALS



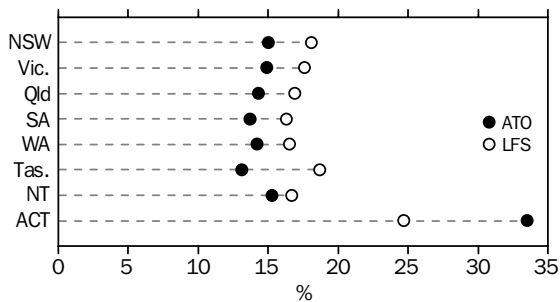
PARA-PROFESSIONALS



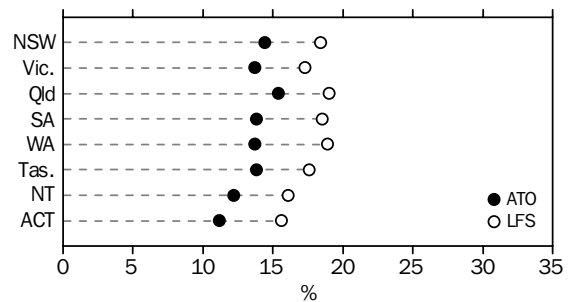
TRADESPERSONS



CLERKS

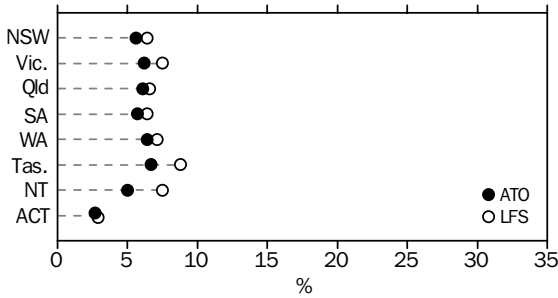


SALESPERSONS AND PERSONAL SERVICE WORKERS

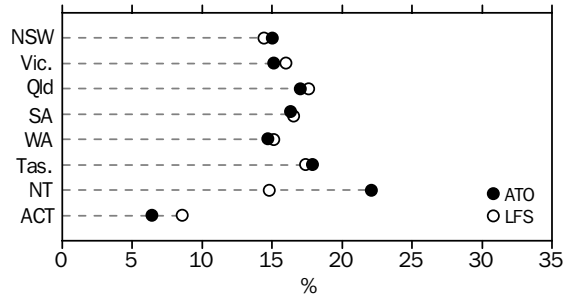


4.7 OCCUPATION GROUPS, Comparison Between 1995–96 ATO and May 1996 LFS Data *continued*

PLANT AND MACHINE OPERATORS AND DRIVERS

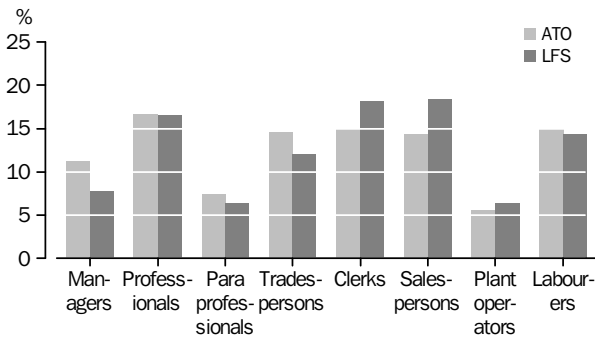


LABOURERS AND RELATED WORKERS



4.8 OCCUPATION DISTRIBUTION, Comparison Between 1995–96 ATO and May 1996 LFS Data

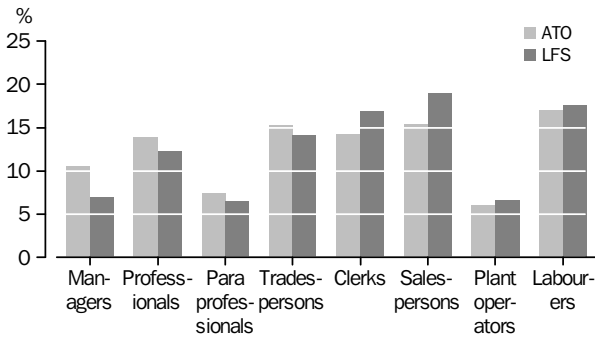
NEW SOUTH WALES



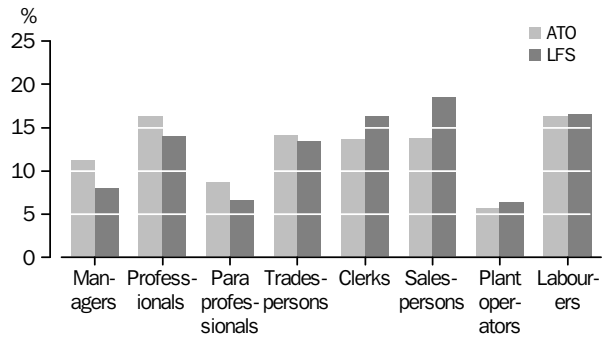
VICTORIA



QUEENSLAND

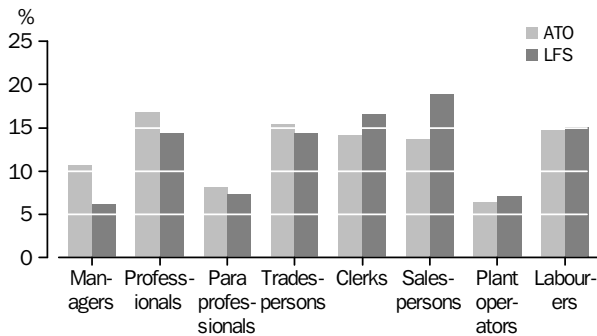


SOUTH AUSTRALIA

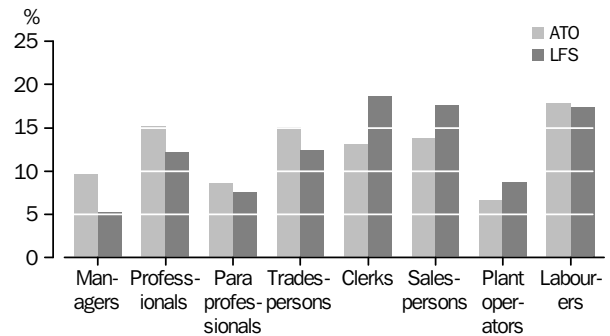


4.8 OCCUPATION DISTRIBUTION, Comparison Between 1995–96 ATO and May 1996 LFS Data *continued*

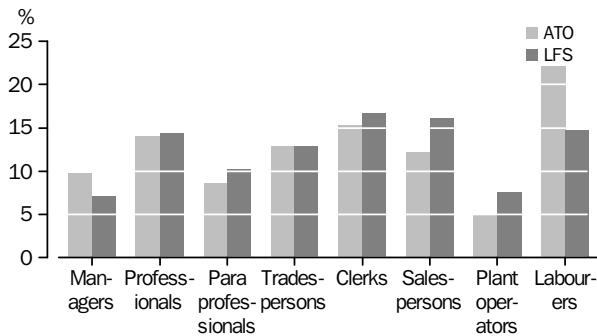
WESTERN AUSTRALIA



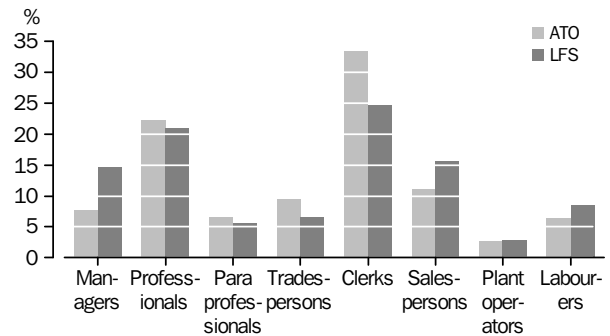
TASMANIA



NORTHERN TERRITORY



AUSTRALIAN CAPITAL TERRITORY



WAGE AND SALARY INCOME DISTRIBUTION

The wage and salary income distribution from ATO data has been compared with income data for employees from the Population Census.

Significant definitional differences need to be taken into account when comparing the two data sources. Firstly, the Census collects gross earnings from all sources in comparison to the wage and salary component which has been specified from the ATO database. In addition, there is a tendency for incomes to be understated in the Census whereas for ATO data the wage and salary income are as reported by employers on group certificates.

To ensure that the confidentiality of ATO data has been preserved, broad income range groups were used in output tables. These ranges are combinations of those used in the Population Census and are therefore comparable.

At the State level the income distributions are reasonably consistent. For all income ranges differences between the two data sources range from -5.7 to $+6.2$ percentage points. A higher incidence of wage and salary earners in the lower income ranges is expected in the ATO data with more part-time and seasonal workers being reported. In general, similar distributions are also evident at the SLA level.

WAGE AND SALARY INCOME DISTRIBUTION *continued*

Larger differences are evident in the lower income ranges. For the \$0–\$10,400 income range approximately 50% of SLAs are within ± 5.0 percentage points. For the \$10,400–\$20,800 and \$20,800–\$31,200 ranges around 75% of SLAs are within ± 5.0 percentage points and for the three ranges over \$31,200 over 90% of SLAs have differences within ± 5.0 percentage points.

4.9 WAGE AND SALARY EARNERS, By Income Distribution and Data Source

Source	\$0 to less than \$10,400	\$10,400 to less than \$20,800	\$20,800 to less than \$31,200	\$31,200 to less than \$41,600	\$41,600 to less than \$52,000	\$52,000 or more	Total
	%	%	%	%	%	%	%
New South Wales							
ATO	15.9	19.6	24.7	18.4	11.0	10.4	100.0
Census	10.9	22.1	29.0	17.6	9.6	10.9	100.0
Difference	5.0	-2.4	-4.3	0.8	1.4	-0.5	..
Victoria							
ATO	16.3	19.9	25.8	18.9	10.4	8.7	100.0
Census	12.4	22.9	29.7	17.0	8.9	9.2	100.0
Difference	4.0	-3.0	-3.9	1.9	1.5	-0.5	..
Queensland							
ATO	18.0	22.1	27.1	17.2	8.9	6.6	100.0
Census	12.8	24.8	30.8	16.4	7.7	7.4	100.0
Difference	5.3	-2.7	-3.7	0.8	1.2	-0.8	..
South Australia							
ATO	16.7	21.6	28.1	18.8	8.7	6.0	100.0
Census	12.5	24.7	31.6	17.1	7.6	6.6	100.0
Difference	4.2	-3.1	-3.4	1.7	1.2	-0.6	..
Western Australia							
ATO	18.0	21.0	24.3	17.4	10.0	9.4	100.0
Census	13.2	22.5	27.5	17.2	9.1	10.5	100.0
Difference	4.8	-1.5	-3.2	0.2	0.9	-1.1	..
Tasmania							
ATO	18.4	21.7	27.5	17.3	9.6	5.5	100.0
Census	14.0	25.8	30.3	15.8	8.3	5.9	100.0
Difference	4.4	-4.1	-2.8	1.5	1.3	-0.4	..
Northern Territory							
ATO	18.8	18.6	22.9	19.6	11.2	9.0	100.0
Census	12.6	18.3	28.5	20.4	10.4	9.9	100.0
Difference	6.2	0.3	-5.7	-0.8	0.8	-0.9	..
Australian Capital Territory							
ATO	13.6	15.8	19.9	20.7	13.3	16.7	100.0
Census	10.8	15.8	22.7	20.4	12.6	17.7	100.0
Difference	2.8	-0.1	-2.8	0.3	0.7	-1.0	..
Australia							
ATO(a)	16.7	20.4	25.5	18.3	10.2	8.9	100.0
Census	12.0	22.9	29.4	17.2	8.9	9.5	100.0
Difference	4.7	-2.5	-3.9	1.1	1.3	-0.6	..

(a) Includes data for postcodes not able to be allocated to a State or Territory.

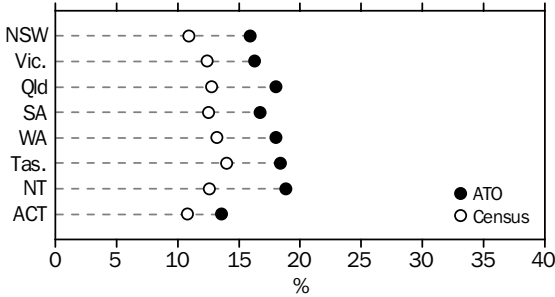
Note: In calculating the Census distribution, 'negative income' and 'not stated' categories have been excluded.

WAGE AND SALARY INCOME DISTRIBUTION *continued*

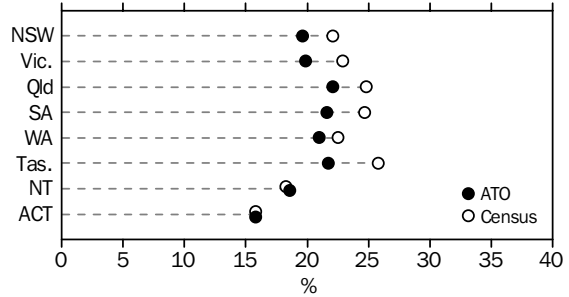
The following graphs show the comparative distributions for the various income ranges for each State and Territory.

4.10 WAGE AND SALARY INCOME GROUPS, Comparison Between 1995–96 ATO and 1996 Census Data

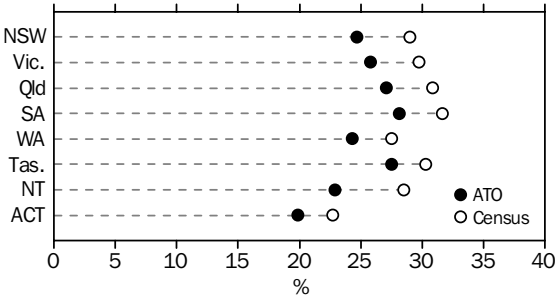
WAGE AND SALARY INCOME \$0–\$10,399



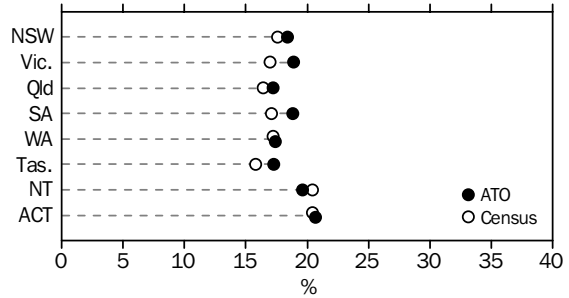
WAGE AND SALARY INCOME \$10,400–\$20,799



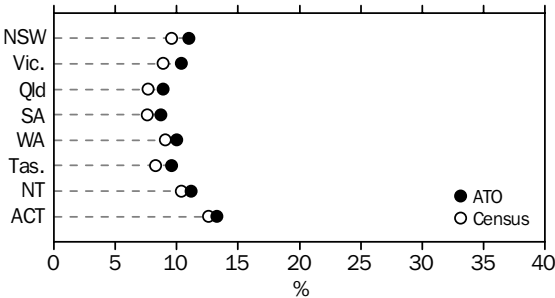
WAGE AND SALARY INCOME \$20,800–\$31,199



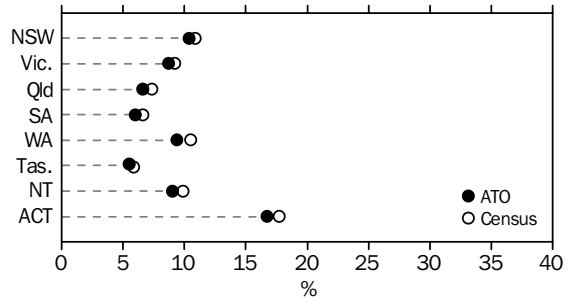
WAGE AND SALARY INCOME \$31,200–\$41,599



WAGE AND SALARY INCOME \$41,600–\$51,999

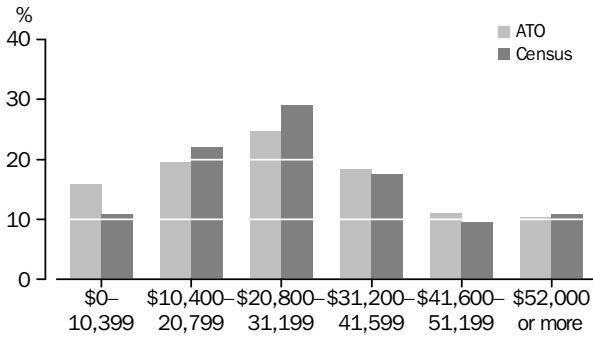


WAGE AND SALARY INCOME \$52,000 OR MORE

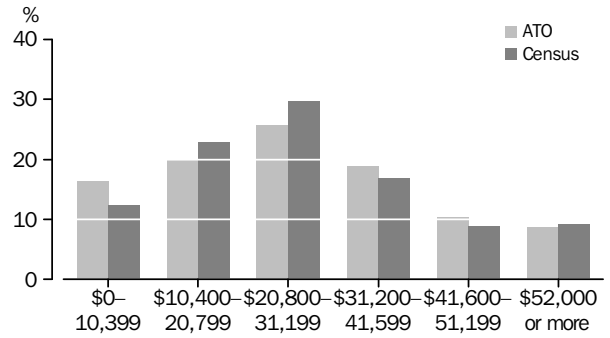


4.11 WAGE AND SALARY INCOME DISTRIBUTION, Comparison Between 1995–96 ATO 1996 Census Data

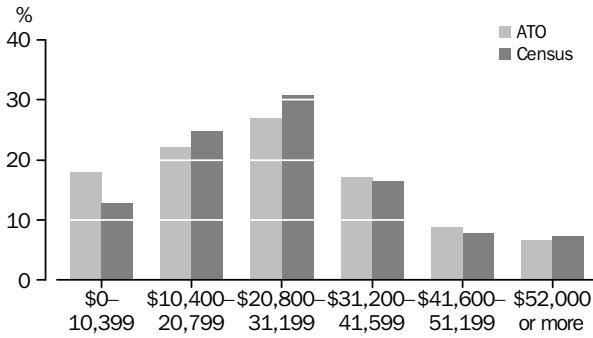
NEW SOUTH WALES



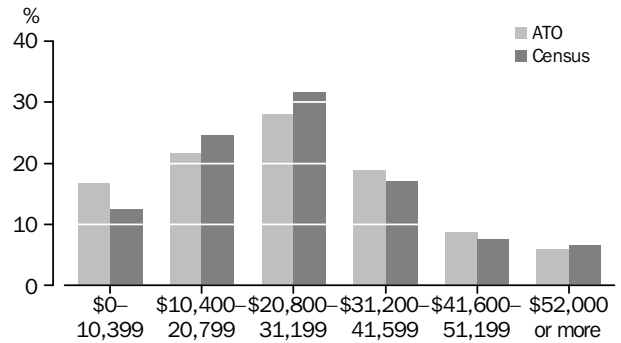
VICTORIA



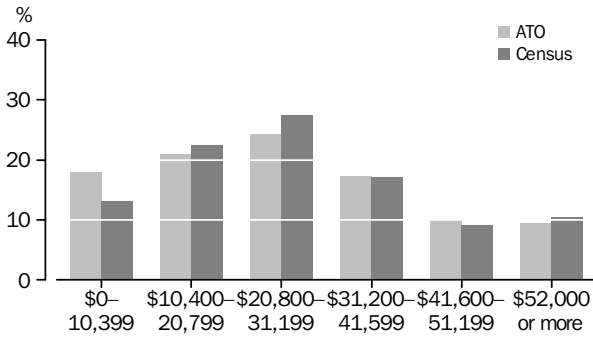
QUEENSLAND



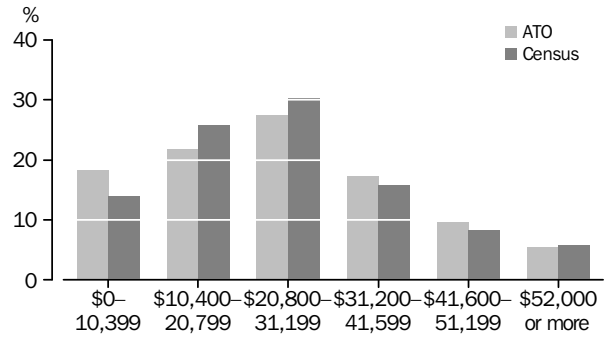
SOUTH AUSTRALIA



WESTERN AUSTRALIA

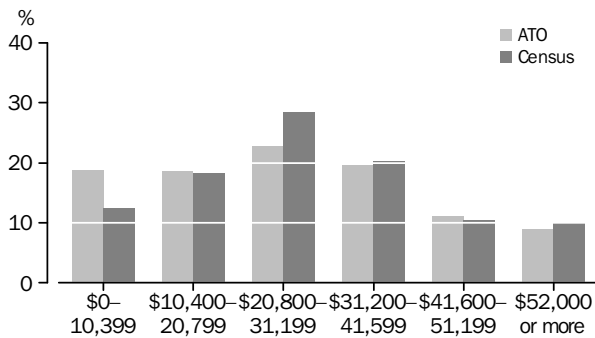


TASMANIA

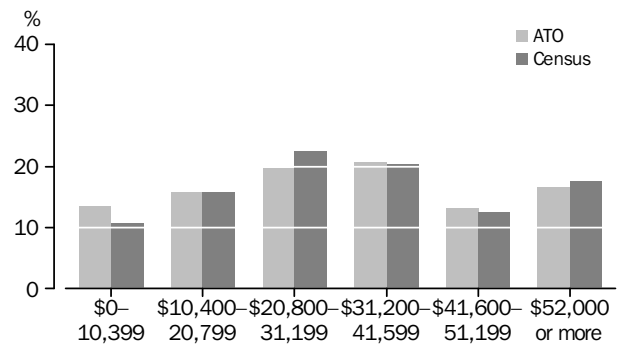


4.11 WAGE AND SALARY INCOME DISTRIBUTION, Comparison Between 1995–96 ATO 1996 Census Data *continued*

NORTHERN TERRITORY



AUSTRALIAN CAPITAL TERRITORY



CONCLUSION

Definitional and methodological differences exist between ATO wage and salary earner data and similar data from the ABS sources such as the Census of Population and Housing and Labour Force Survey. This makes comparisons between the data sources problematical. Despite these differences, total wage and salary populations and distributions are generally consistent for most areas and therefore could provide useful statistical indicators for small areas. Of most concern is the high proportion of the 'not stated' category evident in the occupation data.

Clients need to use the data with care and be mindful of the definitions and limitations of the data items, and the purposes for which they were collected or produced as a by-product of administrative processes.

In July 2001 the ABS established the Rural and Regional Statistics National Centre (RRSNC), based in the Adelaide Office of the ABS. The main focus of the National Centre will be to produce and disseminate data that will assist regional policy analysts, researchers and service providers to understand the socioeconomic wellbeing of regional communities and the trends and underlying causes of change across rural, regional and remote areas of Australia.

Meeting these objectives will require data across a wide range of topics including social, economic and environmental issues, and access to datasets that are national in scope and coverage. To this end the RRSNC will, in collaboration with other areas of the ABS, seek to access and make available relevant administrative data collated by other government agencies.

The Australian Taxation Office data, presented in this publication, comprises such an administrative data source which has been accessed and the data made available, by the RRSNC, specifically for regional analyses.

DISSEMINATION

In addition to the information included in this paper, the ATO wage and salary earner statistics will be disseminated through the Integrated Regional Database (IRDB), through each ABS State Office's regional statistics publications and Regional Profiles and on a consultancy service basis. All the ATO tables will be included on the IRDB while only selected data items and indicators will be shown in the publications and profiles.

UPDATES

Cooperative arrangements with the ATO are continuing to ensure the ongoing use of the wage and salary earner data. Data for the 1997-98 and 1998-99 financial years are currently being collated and are expected to be released in the near future. In general, given the time allowed for the lodgment and processing of returns, data for the next reference year are expected to be available from the ATO approximately 18 months after the end of the financial year, i.e. 1999-2000 data are expected to be available from the ATO from January 2002.

DATA IMPROVEMENTS

As mentioned previously, of most concern with the ATO data is the high proportion of occupations that are 'not stated'. In an effort to improve this situation, methods to impute occupations in the 'not stated' category, using distributions from other sources of data such as the Population Census, are currently being investigated. Results of this work, when completed, will be available on request.

Discussions will also be held with the ATO to improve the coverage of the occupation coding, including moving to the second edition of ASCO.

FUTURE PLANS

The potential also exists to compile other statistical measures from the ATO Individual Income Tax Return Database. In particular, it is proposed to compile details on sources of income for the general population aged 15 years and over. This will involve combining aggregated wage and salary, own business, investment and other income data from the ATO with aggregated government allowance data from the Department of Family and Community Services. This information could be used to demonstrate the relative contributions of earned income and government benefits to household incomes in regions. In addition, simple measures of average household disposable income can also be derived when direct tax is deducted from total gross income from all sources.

Other outputs that may be produced also include extending the data provided in this publication by reporting gross income from all sources for the wage and salary earner population and reporting on the number of persons in their own business and their income.

OTHER ABS/ATO ACTIVITIES

The ABS and ATO have been working closely together for many years in an effort to improve the quality of Australia's economic statistics. The introduction of The New Tax System (TNTS), in particular, has provided further opportunities for the ABS to improve and extend the range and quality of data available to users, while at the same time reducing the reporting burden placed on businesses.

In general, the use of ATO data, such as information from the Business Activity Statement (BAS) and the Australian Business Register (ABR), may potentially enable the ABS to supplement, substitute, estimate, impute and benchmark other traditional ABS data sources and collections. It also provides an opportunity to improve the infrastructure which supports ABS economic statistics.

Some of the work ABS has undertaken in recent years, utilising various ATO data, can be referenced in the publications listed below. A summary of the implications of tax reform on ABS statistics is also available on the ABS web site. In addition, the web site contains links to a range of Information Papers and special articles.

ABS Statistics and The New Tax System, 2000 (Cat. no. 1358.0) provides information about how the changes associated with TNTS will impact on the wide range of data series produced by the ABS.

Australian Business Register—A Snapshot, 2000 (Cat. no. 1369.0) provides counts of Australian business entities based on data derived from information held on the ATO's Australian Business Register. Of particular interest to users of regional statistics is that, for entities which operate from a single location, data are available, on request from the ABS, by postcode or groups of postcodes.

The Expanded Use of Business Income Tax Data in ABS Economic Statistics (Cat. no. 5672.0) provides a summary of some of the initial work undertaken using ATO data. It presents experimental estimates for selected industries, primarily service industries, for 1994–95 and 1995–96 using a combination of data from the ABS's annual Economic Activity Survey (EAS) and business income tax data from the ATO.

OTHER ACTIVITIES *continued*

Business Operations and Industry Performance, Australia (Cat. no. 8140.0) contains experimental estimates, sourced from a combination of the EAS and business income tax data provided to the ATO, for the years 1996–97 and 1997–98. These estimates are for selected industries, primarily service industries, and includes data presented for employing and non-employing businesses.

Australian Industry, 1998–99 (Cat. no. 8155.0) was released in March 2001 and contains estimates sourced from a combination of the EAS and business income tax data provided to the ATO. This publication presents estimates for selected industries and continues the data series provided previously in *Business Operations and Industry Performance, Australia* (Cat. no. 8140.0). The experimental tag for the continuing data series has been removed. Additional experimental estimates have been included for selected items by ANZSIC class.

Further work is also being undertaken to produce State estimates from the data source used to compile *Australian Industry, 1998–99* (Cat. no. 8155.0). Experimental estimates were released in the publication *Australian Industry: A State Perspective, 1998–99* (Cat. no. 8156.0) in July 2001.

Use of Business Income Tax Data for Regional Small Business Statistics—Experimental Estimates, Selected Regions, Australia, 1995–96 to 1997–98 (Cat. no. 5675.0) contains results of research undertaken by the ABS, using ATO business income tax records, to produce estimates of business activity at a regional level.

APPENDIX 1 WAGE AND SALARY EARNER DATA BY LGA

A1.1 WAGE AND SALARY EARNERS, Local Government Areas—New South Wales

LGA no.	LGA name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995-96	1996-97	1995-96	1996-97	1995-96	1996-97
		no.	no.	\$m	\$m	\$	\$
10050	Albury (C)	17 110	16 602	456.2	458.8	25 143	25 581
10100	Armidale (C)	7 413	7 163	189.6	189.8	23 912	24 529
10150	Ashfield (A)	17 700	17 376	525.5	539.1	27 398	28 411
10200	Auburn (A)	18 426	18 155	483.0	490.4	25 453	26 047
10250	Ballina (A)	10 334	10 420	243.1	257.3	21 897	22 910
10300	Balranald (A)	1 045	1 069	23.2	24.5	20 836	22 020
10350	Bankstown (C)	63 135	62 587	1 778.0	1 825.3	26 793	27 612
10400	Barraba (A)	633	594	13.2	13.0	19 535	20 239
10450	Bathurst (C)	11 341	11 393	306.9	323.0	25 378	26 397
10500	Baulkham Hills (A)	57 470	58 149	1 936.4	2 041.2	29 279	30 530
10550	Bega Valley (A)	8 706	8 397	198.8	199.9	21 593	22 224
10600	Bellingen (A)	3 051	2 991	67.7	69.9	20 774	21 952
10650	Berrigan (A)	2 425	2 447	54.4	57.2	21 559	22 421
10700	Bingara (A)	535	504	11.2	11.5	19 107	21 087
10750	Blacktown (C)	101 470	103 055	2 863.4	3 022.3	27 236	28 137
10800	Bland (A)	1 807	1 763	40.8	40.9	21 670	21 851
10850	Blayney (A)	2 397	2 375	62.2	62.9	25 186	25 220
10900	Blue Mountains (C)	30 010	30 097	900.5	942.3	28 033	28 983
10950	Bogan (A)	1 069	1 057	26.7	27.8	23 179	24 307
11000	Bombala (A)	1 060	976	25.3	24.5	23 574	24 433
11050	Boorowa (A)	754	726	16.3	16.7	21 423	22 239
11100	Botany Bay (C)	15 313	15 352	435.0	452.2	26 822	27 683
11150	Bourke (A)	1 295	1 263	30.8	30.8	22 467	23 376
11200	Brewarrina (A)	615	609	14.5	14.3	22 415	22 758
11250	Broken Hill (C)	7 135	6 670	197.8	193.8	24 871	26 003
11300	Burwood (A)	11 721	11 528	345.6	352.2	27 096	27 828
11350	Byron (A)	6 942	6 910	150.2	156.5	19 554	20 395
11400	Cabonne (A)	3 802	3 773	89.8	92.8	22 731	23 289
11450	Camden (A)	14 671	15 960	445.6	504.7	28 409	29 396
11500	Campbelltown (C)	60 754	60 510	1 712.9	1 773.1	27 092	27 978
11550	Canterbury (C)	50 965	50 258	1 355.2	1 383.4	25 302	25 932
11600	Carrathool (A)	1 027	1 020	22.4	23.6	20 485	22 017
11650	Casino (A)	2 953	2 792	70.4	70.0	23 454	24 696
11700	Central Darling (A)	663	606	14.5	13.8	19 913	21 661
11720	Cessnock (C)	15 730	15 763	491.9	513.4	26 794	27 551
11750	Cobar (A)	2 199	2 233	73.0	78.2	28 234	29 375
11800	Coffs Harbour (C)	17 316	17 222	401.9	413.7	21 702	22 357
11850	Conargo (A)	507	498	12.0	12.3	22 510	23 906
11900	Concord (A)	10 344	10 403	326.2	345.6	28 745	29 971
11950	Coolah (A)	1 041	1 034	23.3	24.4	21 247	22 610

Source: ATO Individual Income Tax Data.

A1.1 WAGE AND SALARY EARNERS, Local Government Areas—New South Wales *continued*

LGA no.	LGA name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995–96 no.	1996–97 no.	1995–96 \$m	1996–97 \$m	1995–96 \$	1996–97 \$
12000	Coolamon (A)	1 099	1 108	25.4	26.8	22 633	23 496
12050	Cooma–Monaro (A)	2 587	2 462	65.3	64.8	23 392	24 222
12100	Coonabarabran (A)	1 878	1 853	41.7	42.7	20 331	21 256
12150	Coonamble (A)	1 468	1 447	31.6	32.7	21 002	22 001
12200	Cootamundra (A)	2 669	2 602	63.9	65.7	23 400	24 430
12250	Copmanhurst (A)	1 526	1 488	36.2	37.4	22 770	24 137
12300	Corowa (A)	2 855	2 820	71.6	73.0	24 052	24 713
12350	Cowra (A)	3 946	3 836	88.9	90.7	21 417	22 410
12400	Crookwell (A)	1 530	1 492	34.5	35.0	21 453	21 900
12450	Culcairn (A)	1 229	1 222	30.0	30.3	22 841	23 059
12500	Deniliquin (A)	2 715	2 694	64.9	67.9	22 874	24 286
12550	Drummoyne (A)	14 742	14 572	523.1	546.6	31 899	33 612
12600	Dubbo (C)	13 957	14 011	362.1	379.2	24 967	25 806
12650	Dumaresq (A)	1 376	1 328	35.1	35.1	23 880	24 518
12700	Dungog (A)	2 556	2 571	68.3	71.2	24 481	25 150
12750	Eurobodalla (A)	7 505	7 415	164.6	170.8	20 291	21 329
12800	Evans (A)	1 973	1 981	53.4	56.1	25 363	26 320
12850	Fairfield (C)	65 599	64 638	1 742.4	1 779.6	25 596	26 386
12900	Forbes (A)	3 342	3 322	79.4	80.8	23 466	23 836
12950	Gilgandra (A)	1 329	1 290	30.6	31.0	21 698	22 658
13000	Glen Innes (A)	1 742	1 648	39.3	39.5	20 714	22 549
13050	Gloucester (A)	1 464	1 428	36.3	38.7	22 665	23 832
13100	Gosford (C)	56 174	56 230	1 579.2	1 654.2	26 109	27 080
13150	Goulburn (C)	8 458	8 143	228.6	227.6	25 847	26 457
13200	Grafton (C)	4 716	4 426	113.9	113.0	23 289	24 554
13300	Greater Lithgow (C)	7 635	7 314	247.0	253.5	27 697	29 237
13350	Greater Taree (C)	12 332	12 139	295.5	302.1	22 730	23 515
13400	Great Lakes (A)	7 182	7 219	166.8	176.8	21 489	22 486
13450	Griffith (C)	8 707	8 981	211.8	225.4	23 628	24 143
13500	Gundagai (A)	1 279	1 247	28.0	27.8	20 624	20 754
13550	Gunnedah (A)	4 426	4 343	110.8	114.5	23 394	23 911
13600	Gunning (A)	789	733	20.6	19.9	24 533	25 089
13650	Guyra (A)	1 266	1 173	26.4	25.5	20 000	20 750
13700	Harden (A)	1 243	1 187	26.9	27.1	20 766	21 708
13750	Hastings (A)	15 699	15 654	365.4	382.6	21 845	22 904
13800	Hawkesbury (C)	24 507	24 652	697.2	728.6	27 063	27 943
13850	Hay (A)	1 307	1 257	29.0	29.0	22 007	22 309
13900	Holbrook (A)	820	803	19.0	18.9	21 530	22 173
13950	Holroyd (C)	33 971	33 667	955.9	980.3	26 926	27 722
14000	Hornsby (A)	65 594	66 111	2 276.8	2 389.0	29 796	31 039
14050	Hume (A)	2 299	2 271	58.3	59.8	23 940	24 571
14100	Hunter's Hill (A)	5 111	5 044	209.8	220.8	31 585	33 546
14150	Hurstville (C)	28 660	28 932	867.1	909.0	27 861	28 826
14200	Inverell (A)	4 486	4 546	101.7	110.8	21 676	23 387
14250	Jerilderie (A)	721	725	16.6	16.8	21 887	21 560

Source: ATO Individual Income Tax Data.

A1.1 WAGE AND SALARY EARNERS, Local Government Areas—New South Wales *continued*

LGA no.	LGA name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995-96 no.	1996-97 no.	1995-96 \$m	1996-97 \$m	1995-96 \$	1996-97 \$
14300	Junee (A)	1 685	1 688	44.1	46.9	25 259	26 375
14350	Kempsey (A)	7 037	6 834	162.5	163.7	22 181	22 899
14400	Kiama (A)	6 699	6 694	207.0	213.6	28 085	28 636
14450	Kogarah (A)	21 403	21 414	667.7	693.7	28 386	29 282
14500	Ku-ring-gai (A)	43 168	42 261	1 862.2	1 930.4	31 087	32 835
14550	Kyogle (A)	2 784	2 720	63.5	64.9	22 260	23 294
14600	Lachlan (A)	1 884	1 880	41.2	43.4	20 730	21 746
14650	Lake Macquarie (C)	65 773	65 905	1 926.1	2 011.7	26 861	27 679
14700	Lane Cove (A)	15 477	15 158	614.3	639.9	33 071	34 991
14750	Leeton (A)	4 095	4 044	104.8	109.6	25 149	25 977
14800	Leichhardt (A)	29 854	29 712	1 092.6	1 153.1	32 411	34 033
14850	Lismore (C)	14 277	13 578	338.8	339.4	22 699	23 732
14900	Liverpool (C)	49 941	51 987	1 404.6	1 523.1	27 349	28 385
14950	Lockhart (A)	1 066	1 060	25.7	26.1	23 218	23 216
15000	Maclean (A)	4 532	4 460	103.7	107.7	21 487	22 726
15050	Maitland (C)	19 872	19 994	592.5	629.6	27 023	28 123
15100	Manilla (A)	866	830	20.1	19.8	23 055	23 081
15150	Manly (A)	17 873	17 488	659.6	689.1	30 383	31 738
15200	Marrickville (A)	34 781	34 058	1 013.5	1 042.5	27 290	28 409
15250	Merriwa (A)	731	707	17.5	17.8	21 719	22 615
15300	Moree Plains (A)	5 472	5 529	132.2	145.7	23 172	25 064
15350	Mosman (A)	12 579	12 372	619.4	667.9	35 248	37 224
15400	Mudgee (A)	5 549	5 665	152.7	160.9	23 197	24 042
15450	Mulwaree (A)	2 073	2 037	55.6	56.7	25 437	26 165
15500	Murray (A)	1 886	1 931	43.1	46.0	21 492	22 825
15550	Murrumbidgee (A)	821	842	19.9	21.2	23 697	24 759
15600	Murrurundi (A)	687	683	16.8	17.6	21 331	22 223
15650	Muswellbrook (A)	6 173	6 162	212.8	226.3	28 776	30 351
15700	Nambucca (A)	4 020	3 992	92.5	95.8	21 837	22 328
15750	Narrabri (A)	5 237	5 364	126.9	136.9	22 949	24 055
15800	Narrandera (A)	2 220	2 220	53.0	54.6	23 269	23 955
15850	Narromine (A)	2 110	2 177	48.3	51.9	22 024	22 777
15900	Newcastle (C)	52 182	51 844	1 542.7	1 599.1	27 171	28 085
15950	North Sydney (A)	28 269	27 461	1 232.4	1 268.4	35 381	37 098
16000	Nundle (A)	502	496	12.9	13.4	24 726	25 570
16050	Nymboida (A)	1 165	1 131	27.7	28.4	22 721	24 114
16100	Oberon (A)	1 744	1 773	47.9	52.8	26 397	28 417
16150	Orange (C)	13 801	13 970	364.5	381.5	25 290	25 753
16200	Parkes (A)	4 935	4 629	127.9	123.2	24 292	24 743
16250	Parramatta (C)	59 320	58 750	1 764.1	1 809.6	27 800	28 663
16300	Parry (A)	4 216	4 174	104.0	108.9	23 874	24 763
16350	Penrith (C)	71 908	72 136	2 063.7	2 148.1	27 548	28 449
16370	Pittwater (A)	24 870	24 665	839.0	874.0	27 869	28 979
16400	Port Stephens (A)	17 544	17 797	490.3	518.4	26 353	27 160
16450	Queanbeyan (C)	13 093	12 598	395.1	394.0	28 606	29 500

Source: ATO Individual Income Tax Data.

A1.1 WAGE AND SALARY EARNERS, Local Government Areas—New South Wales *continued*

LGA no.	LGA name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995–96 no.	1996–97 no.	1995–96 \$m	1996–97 \$m	1995–96 \$	1996–97 \$
16500	Quirindi (A)	1 641	1 506	38.7	37.6	22 925	23 700
16550	Randwick (C)	54 928	54 104	1 726.2	1 776.2	28 699	29 741
16600	Richmond River (A)	2 500	2 432	57.5	59.3	22 136	23 510
16650	Rockdale (C)	37 033	36 674	1 086.1	1 119.3	27 611	28 511
16700	Ryde (C)	41 985	41 786	1 363.1	1 410.5	29 675	30 741
16750	Rylstone (A)	1 212	1 137	36.0	36.1	26 566	27 843
16800	Scone (A)	3 751	3 779	111.6	119.2	26 112	27 198
16850	Severn (A)	832	782	17.6	17.7	18 778	20 705
16900	Shellharbour (C)	20 432	20 418	620.9	637.6	28 017	28 554
16950	Shoalhaven (C)	22 587	22 593	571.5	595.5	23 710	24 352
17000	Singleton (A)	8 279	8 333	309.6	331.9	30 341	32 165
17050	Snowy River (A)	3 202	3 159	77.1	80.0	22 441	23 356
17070	South Sydney (C)	36 629	36 333	1 175.2	1 244.6	28 445	30 069
17100	Strathfield (A)	10 366	10 250	316.2	320.8	27 196	27 704
17150	Sutherland Shire (A)	95 451	95 788	3 119.1	3 267.9	29 367	30 415
17200	Sydney (C)	7 583	8 521	250.4	300.9	27 195	28 251
17250	Tallaganda (A)	842	794	19.9	19.8	21 273	22 427
17300	Tamworth (C)	13 386	13 218	344.1	357.0	24 604	25 605
17350	Temora (A)	1 679	1 664	39.7	39.7	22 868	23 030
17400	Tenterfield (A)	1 844	1 832	41.6	42.6	21 694	22 485
17450	Tumbarumba (A)	1 417	1 378	33.3	33.6	22 883	23 609
17500	Tumut (A)	4 358	4 389	110.9	114.5	24 577	25 075
17550	Tweed (A)	18 415	18 266	422.6	435.6	21 710	22 397
17600	Ulmarra (A)	1 505	1 444	33.6	34.1	21 378	22 482
17650	Uralla (A)	1 944	1 906	45.2	45.9	21 966	22 577
17700	Urana (A)	486	481	11.9	11.9	23 752	23 458
17750	Wagga Wagga (C)	21 759	21 665	575.4	593.6	25 392	26 079
17800	Wakool (A)	1 657	1 694	35.7	38.1	20 377	21 508
17850	Walcha (A)	1 106	1 053	23.5	23.5	20 584	20 818
17900	Walgett (A)	2 049	2 019	44.9	46.5	20 096	21 780
17950	Warren (A)	1 265	1 326	28.6	31.6	21 232	22 737
18000	Warringah (A)	62 922	62 089	2 047.0	2 118.4	28 183	29 252
18050	Waverley (A)	29 486	28 483	1 003.6	1 030.5	29 040	30 464
18100	Weddin (A)	955	935	21.1	21.3	21 518	22 264
18150	Wellington (A)	2 415	2 313	55.0	55.2	22 075	23 026
18200	Wentworth (A)	2 359	2 303	47.1	48.7	18 230	19 362
18250	Willoughby (C)	26 439	26 108	1 030.4	1 085.5	31 738	33 554
18300	Windouran (A)	162	160	3.8	4.0	22 816	24 009
18350	Wingecarribee (A)	13 325	13 427	371.4	388.1	24 886	25 689
18400	Wollondilly (A)	13 766	13 861	408.5	432.3	27 473	28 565
18450	Wollongong (C)	69 841	68 720	2 207.2	2 244.1	28 919	29 577
18500	Woollahra (A)	23 700	22 781	1 005.6	1 037.7	32 350	33 985
18550	Wyong (A)	39 437	39 813	1 032.1	1 086.2	24 621	25 486
18600	Yallaroi (A)	923	902	20.2	21.5	21 273	23 328
18650	Yarrowlumla (A)	3 909	3 779	123.7	123.2	28 851	29 810

Source: ATO Individual Income Tax Data.

A1.1 WAGE AND SALARY EARNERS, Local Government Areas—New South Wales *continued*

LGA no.	LGA name	WAGE AND SALARY EARNERS....		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995-96 no.	1996-97 no.	1995-96 \$m	1996-97 \$m	1995-96 \$	1996-97 \$
18700	Yass (A)	3 684	3 560	101.4	101.6	25 495	26 139
18750	Young (A)	3 724	3 647	84.1	86.0	21 993	22 850
	Unincorporated New South Wales	530	513	13.4	13.6	22 831	23 666
	Unknown New South Wales	4 839	4 806	160.0	170.2	29 435	30 794
	New South Wales	2 430 066	2 418 119	72 747.6	75 654.5	26 917	27 865

Source: ATO Individual Income Tax Data.

A1.2 WAGE AND SALARY EARNERS, Local Government Areas—Victoria

LGA no.	LGA name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995-96 no.	1996-97 no.	1995-96 \$m	1996-97 \$m	1995-96 \$	1996-97 \$
20110	Alpine (S)	4 052	4 092	92.9	97.9	21 246	22 169
20260	Ararat (RC)	3 711	3 715	88.1	91.9	23 126	24 067
20570	Ballarat (C)	28 576	28 513	739.8	770.5	24 572	25 358
20660	Banyule (C)	50 396	50 265	1 531.5	1 591.4	27 876	28 698
20740	Bass Coast (S)	5 620	5 754	127.3	134.8	21 462	22 030
20830	Baw Baw (S)	11 531	11 696	292.1	307.3	23 832	24 576
20910	Bayside (C)	35 794	35 909	1 320.0	1 395.4	29 868	31 140
21110	Boroondara (C)	61 817	61 159	2 296.9	2 401.4	30 294	31 760
21180	Brimbank (C)	57 746	58 597	1 590.6	1 656.0	26 363	26 906
21270	Buloke (S)	1 950	1 951	43.0	45.0	21 489	22 339
21370	Campaspe (S)	11 252	11 531	267.3	287.7	22 952	23 800
21450	Cardinia (S)	16 092	16 390	433.0	458.2	25 192	26 000
21610	Casey (C)	63 999	65 561	1 775.8	1 884.7	26 729	27 533
21670	Central Goldfields (S)	3 526	3 570	82.4	86.0	23 345	23 391
21750	Colac—Otway (S)	6 696	6 761	155.8	164.3	22 798	23 706
21830	Corangamite (S)	4 553	4 690	103.9	109.6	22 176	22 430
21890	Darebin (C)	47 738	47 596	1 303.0	1 343.0	26 144	26 832
21950	Delatite (S)	6 474	6 589	152.8	161.7	22 508	23 180
22110	East Gippsland (S)	11 229	10 991	255.5	260.7	21 350	22 041
22170	Frankston (C)	42 482	42 676	1 168.5	1 210.6	26 022	26 597
22250	Gannawarra (S)	3 705	3 692	82.1	85.2	21 542	22 350
22310	Glen Eira (C)	46 533	46 577	1 434.9	1 497.9	28 082	29 153
22410	Glenelg (S)	6 905	6 655	184.8	184.3	24 948	25 628
22490	Golden Plains (S)	3 542	3 555	91.1	95.4	24 161	25 023
22620	Greater Bendigo (C)	28 489	28 337	698.5	725.1	23 791	24 598
22670	Greater Dandenong (C)	50 626	50 406	1 298.3	1 332.8	24 937	25 489
22750	Greater Geelong (C)	68 021	68 075	1 898.1	1 957.0	26 130	26 758
22830	Greater Shepparton (C)	20 004	20 455	480.0	508.4	22 963	23 555
22910	Hepburn (S)	3 984	3 979	97.4	99.6	23 427	23 734
22980	Hindmarsh (S)	1 765	1 768	41.5	43.3	22 261	22 976
23110	Hobsons Bay (C)	31 462	31 978	941.7	997.1	28 338	29 386
23190	Horsham (RC)	6 267	6 283	147.7	154.5	23 009	23 703
23270	Hume (C)	47 265	47 888	1 334.7	1 392.3	26 785	27 370
23350	Indigo (S)	4 595	4 613	121.1	126.6	25 298	26 320
23430	Kingston (C)	51 108	51 668	1 457.1	1 528.3	26 836	27 652
23670	Knox (C)	59 616	60 401	1 715.5	1 793.3	26 975	27 628
23810	La Trobe (S)	23 966	23 717	686.3	713.1	26 439	27 391
23940	Loddon (S)	2 128	2 136	46.3	48.6	20 771	21 240
24130	Macedon Ranges (S)	12 918	13 030	390.3	409.3	27 012	28 016
24210	Manningham (C)	47 437	47 007	1 491.6	1 532.5	27 228	28 147
24330	Maribymong (C)	20 446	21 012	569.6	599.9	26 990	27 519
24410	Maroondah (C)	42 458	42 308	1 222.2	1 262.7	26 706	27 468
24600	Melbourne (C)	15 644	16 649	536.9	592.2	28 748	29 660
24650	Melton (S)	17 655	18 823	495.7	549.2	26 685	27 502
24780	Mildura (RC)	15 356	15 713	341.2	366.9	21 200	22 247

Source: ATO Individual Income Tax Data.

A1.2 WAGE AND SALARY EARNERS, Local Government Areas—Victoria *continued*

LGA no.	LGA name	WAGE AND SALARY EARNERS....		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995-96	1996-97	1995-96	1996-97	1995-96	1996-97
		no.	no.	\$m	\$m	\$	\$
24850	Mitchell (S)	9 706	9 631	263.4	271.3	26 017	26 660
24900	Moira (S)	7 968	8 147	182.0	196.6	22 263	23 277
24970	Monash (C)	69 524	68 790	2 064.2	2 122.7	27 026	27 947
25060	Moonee Valley (C)	46 788	46 936	1 404.0	1 474.8	27 888	28 994
25150	Moorabool (S)	8 297	8 404	231.9	244.9	26 063	26 845
25250	Moreland (C)	50 146	50 201	1 379.0	1 433.0	26 402	27 183
25340	Mornington Peninsula (S)	39 599	40 075	1 088.9	1 144.3	24 651	25 485
25430	Mount Alexander (S)	4 794	4 710	118.3	122.4	24 033	25 062
25490	Moyne (S)	4 779	4 771	108.7	113.2	21 695	22 689
25620	Murrindindi (S)	3 925	3 909	95.8	98.5	22 555	23 360
25710	Nillumbik (S)	25 993	26 173	827.7	862.8	28 144	28 938
25810	Northern Grampians (S)	4 382	4 366	104.3	108.3	23 424	23 846
25900	Port Phillip (C)	34 419	34 693	1 175.6	1 257.7	30 092	31 689
25990	Pyrenees (S)	1 900	1 831	43.2	43.7	21 846	22 662
26080	Queenscliffe (B)	1 017	1 032	29.6	31.7	26 740	27 979
26170	South Gippsland (S)	7 450	7 473	182.5	189.1	23 120	23 921
26260	Southern Grampians (S)	5 580	5 490	125.1	127.9	21 809	22 615
26350	Stonnington (C)	38 016	37 832	1 440.1	1 529.9	30 307	31 768
26430	Strathbogie (S)	2 819	2 765	63.4	65.4	21 059	22 122
26490	Surf Coast (S)	5 697	5 839	152.5	160.8	24 731	25 392
26610	Swan Hill (RC)	6 835	6 881	146.0	154.5	20 415	21 472
26670	Towong (S)	1 726	1 701	41.2	41.0	22 819	22 384
26700	Wangaratta (RC)	9 874	9 780	241.0	245.3	23 827	24 264
26730	Warrnambool (C)	9 484	9 669	229.7	243.9	23 228	23 946
26810	Wellington (S)	13 488	13 283	361.0	377.3	24 562	25 484
26890	West Wimmera (S)	1 146	1 150	24.4	25.2	19 806	20 573
26980	Whitehorse (C)	60 402	59 983	1 851.9	1 912.1	28 095	29 108
27070	Whittlesea (C)	43 151	43 643	1 148.9	1 201.7	25 655	26 347
27170	Wodonga (RC)	13 167	12 808	346.0	349.0	25 289	25 847
27260	Wyndham (C)	32 725	33 410	962.5	1 015.5	28 179	29 009
27350	Yarra (C)	28 751	29 191	909.4	970.4	28 374	29 576
27450	Yarra Ranges (S)	55 768	56 128	1 510.0	1 573.8	25 436	26 132
27630	Yarriambiack (S)	2 071	2 077	45.7	48.5	21 406	22 623
	Unincorporated Victoria	14	18	0.3	0.5	—	—
	Unknown Victoria	4 249	4 387	126.9	134.5	26 750	27 013
	Total Victoria	1 762 779	1 771 908	50 649.9	52 945.9	26 344	27 145

Source: ATO Individual Income Tax Data.

A1.3 WAGE AND SALARY EARNERS, Local Government Areas—Queensland

LGA no.	LGA name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995-96 no.	1996-97 no.	1995-96 \$m	1996-97 \$m	1995-96 \$	1996-97 \$
30150	Aramac (S)	268	255	5.9	5.6	21 222	21 924
30200	Atherton (S)	3 669	3 710	87.1	89.8	22 160	22 370
30250	Aurukun (S)	298	287	5.7	5.7	16 212	16 800
30300	Balonne (S)	1 664	1 810	35.9	42.0	20 113	21 968
30350	Banana (S)	4 984	5 045	162.3	170.8	25 987	26 883
30400	Barcaldine (S)	670	655	16.4	16.7	23 623	24 491
30450	Barcoo (S)	201	188	4.4	4.5	19 673	22 195
30500	Bauhinia (S)	674	699	16.0	17.0	22 750	22 902
30550	Beaudesert (S)	16 437	16 417	413.5	429.8	24 035	24 882
30600	Belyando (S)	4 761	4 899	236.9	256.0	40 235	42 603
30650	Bendemere (S)	212	216	4.4	4.6	19 214	19 360
30700	Biggenden (S)	436	405	9.1	8.9	18 869	19 933
30750	Blackall (S)	611	618	14.0	14.4	22 396	21 760
30800	Boonah (S)	2 240	2 182	50.9	52.2	21 807	22 725
30850	Booringa (S)	539	533	10.9	11.4	19 324	20 141
30900	Boulia (S)	218	229	6.1	6.6	24 624	25 112
30950	Bowen (S)	5 161	4 949	128.2	125.1	22 093	21 107
31000	Brisbane (C)	350 301	350 275	10 110.1	10 583.5	26 425	27 456
31700	Broadsound (S)	3 176	3 237	161.6	169.0	51 771	(a)
31750	Bulloo (S)	137	142	3.3	3.6	21 643	24 514
31810	Bundaberg (C)	13 768	13 748	322.6	331.6	22 308	22 891
31850	Bungil (S)	750	760	17.7	18.6	22 641	23 507
31900	Burdekin (S)	7 310	7 070	179.8	177.4	23 977	24 268
31950	Burke (S)	239	261	5.8	6.0	22 954	20 619
31980	Burnett (S)	6 566	6 698	153.1	160.9	22 165	22 760
32000	Caboolture (S)	33 821	34 510	829.5	877.6	23 548	24 205
32060	Cairns (C)	51 576	51 146	1 328.8	1 371.7	24 292	25 154
32100	Calliope (S)	5 670	5 869	168.4	185.7	28 107	29 561
32130	Caloundra (C)	18 931	19 380	431.0	462.4	20 816	21 728
32150	Cambooya (S)	689	728	15.4	17.2	21 765	23 322
32200	Cardwell (S)	3 110	3 176	71.4	76.8	21 425	22 931
32250	Carpentaria (S)	1 199	1 190	25.0	25.8	18 578	18 942
32300	Charters Towers (C)	3 121	3 233	89.1	97.4	26 295	27 899
32350	Chinchilla (S)	1 662	1 658	35.0	36.2	20 724	21 309
32400	Clifton (S)	628	647	13.5	14.6	20 769	21 243
32450	Cloncurry (S)	1 288	1 447	36.3	44.8	26 471	29 029
32500	Cook (S)	3 328	3 047	92.4	84.8	23 790	23 551
32530	Cooloola (S)	9 182	9 016	206.4	212.9	21 423	22 148
32550	Crow's Nest (S)	2 882	2 996	69.2	75.2	23 043	24 001
32600	Croydon (S)	103	99	2.0	2.0	16 317	16 714
32650	Dalby (T)	3 675	3 812	85.6	93.2	23 119	23 948
32700	Dalrymple (S)	1 243	1 246	33.1	35.1	24 307	25 981
32750	Diamantina (S)	111	125	2.5	3.0	19 370	19 557
32800	Douglas (S)	3 550	3 591	74.2	79.0	18 975	20 062
32850	Duaringa (S)	3 719	3 570	157.3	155.8	36 063	37 297

(a) Median >\$52,000.

Source: ATO Individual Income Tax Data.

A1.3 WAGE AND SALARY EARNERS, Local Government Areas—Queensland *continued*

LGA no.	LGA name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995-96 no.	1996-97 no.	1995-96 \$m	1996-97 \$m	1995-96 \$	1996-97 \$
32900	Eacham (S)	2 095	2 031	47.6	48.4	20 228	21 458
32950	Eidsvold (S)	266	225	5.2	4.8	18 989	20 091
33000	Emerald (S)	5 703	5 876	201.6	212.7	28 366	29 246
33050	Esk (S)	4 071	4 052	99.2	103.5	23 414	24 230
33100	Etheridge (S)	337	325	6.5	6.5	16 243	16 827
33150	Fitzroy (S)	2 717	2 731	70.0	74.6	23 846	25 276
33200	Flinders (S)	792	759	20.8	21.0	25 055	25 937
33250	Gatton (S)	3 907	3 936	86.6	89.3	21 263	21 494
33300	Gayndah (S)	1 037	1 009	20.8	21.5	18 726	20 581
33350	Gladstone (C)	10 908	11 085	326.5	352.7	28 300	29 680
33460	Gold Coast (C)	131 713	133 775	3 201.9	3 381.6	22 551	23 366
33600	Goondiwindi (T)	1 955	2 068	47.0	52.5	22 887	24 088
33700	Herberton (S)	1 502	1 502	33.0	34.7	19 360	20 254
33750	Hervey Bay (C)	10 215	10 174	225.0	236.9	20 896	21 842
33800	Hinchinbrook (S)	5 150	5 104	131.8	134.2	24 585	25 337
33850	Ilfracombe (S)	97	96	2.1	2.2	21 493	22 000
33900	Inglewood (S)	846	792	19.3	19.1	22 194	23 256
33960	Ipswich (C)	51 077	50 272	1 337.0	1 373.9	25 583	26 532
34000	Isis (S)	1 457	1 486	30.9	32.9	20 009	20 350
34050	Isisford (S)	86	75	1.9	1.8	21 252	23 164
34100	Jericho (S)	326	328	7.6	8.4	22 722	24 857
34150	Johnstone (S)	6 948	6 873	162.7	166.3	22 278	23 021
34200	Jondaryan (S)	4 040	4 157	100.2	106.6	24 443	25 065
34250	Kilcoy (S)	927	934	22.3	22.6	22 930	24 334
34300	Kilkivan (S)	839	786	18.8	18.7	21 571	22 963
34350	Kingaroy (S)	4 039	4 083	101.3	105.9	22 863	23 726
34400	Kolan (S)	1 047	1 067	21.1	22.1	18 601	19 212
34450	Laidley (S)	4 224	4 236	99.7	102.8	23 165	23 396
34550	Livingstone (S)	7 566	7 734	190.2	206.6	23 262	24 551
34600	Logan (C)	66 089	65 506	1 670.6	1 717.7	24 319	25 023
34700	Longreach (S)	1 533	1 469	37.7	38.1	23 518	24 632
34760	Mackay (C)	28 226	29 168	775.8	849.0	25 303	26 365
34800	McKinlay (S)	381	413	8.9	10.0	20 582	21 291
34850	Mareeba (S)	6 410	6 362	140.4	146.0	19 899	20 969
34900	Maroochy (S)	34 686	35 561	812.5	868.6	21 547	22 446
34950	Maryborough (C)	7 382	7 273	176.9	184.5	23 575	24 673
35000	Millmerran (S)	1 018	1 069	22.0	24.6	20 934	22 638
35050	Mirani (S)	1 321	1 383	34.5	37.8	25 191	25 785
35100	Miriam Vale (S)	913	957	20.7	23.4	19 340	20 778
35150	Monto (S)	750	781	15.8	16.9	19 765	20 694
35250	Morrington (S)	402	407	7.7	8.1	16 421	16 959
35300	Mount Isa (C)	10 830	10 757	365.6	380.6	30 964	33 209
35350	Mount Morgan (S)	720	678	17.4	17.3	22 767	24 160
35450	Mundubbera (S)	850	921	17.7	19.7	19 788	20 569
35500	Murgon (S)	1 493	1 478	32.9	33.3	21 599	21 631

Source: ATO Individual Income Tax Data.

A1.3 WAGE AND SALARY EARNERS, Local Government Areas—Queensland *continued*

LGA no.	LGA name	WAGE AND SALARY EARNERS....		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995-96 no.	1996-97 no.	1995-96 \$m	1996-97 \$m	1995-96 \$	1996-97 \$
35550	Murilla (S)	848	819	18.2	18.2	20 933	21 463
35600	Murweh (S)	1 813	1 821	41.4	44.0	22 314	23 142
35650	Nanango (S)	2 303	2 307	62.7	64.4	24 164	24 902
35700	Nebo (S)	946	852	39.7	38.2	40 355	40 764
35750	Noosa (S)	11 112	11 518	247.8	269.8	20 464	21 308
35800	Paroo (S)	607	593	12.8	13.2	20 679	21 280
35850	Peak Downs (S)	1 182	1 167	49.4	52.3	37 518	38 571
35900	Perry (S)	90	89	1.8	1.8	17 800	18 512
35950	Pine Rivers (S)	47 813	48 255	1 320.5	1 390.4	26 023	26 921
36050	Pittsworth (S)	1 696	1 680	38.7	40.8	22 305	23 447
36150	Quilpie (S)	424	430	9.8	10.2	22 491	23 023
36200	Redcliffe (C)	16 668	16 307	419.4	429.4	23 689	24 644
36250	Redland (S)	40 862	41 368	1 115.7	1 177.1	25 424	26 246
36300	Richmond (S)	472	436	11.3	11.1	23 111	23 042
36350	Rockhampton (C)	22 861	22 588	594.5	614.2	24 758	25 757
36400	Roma (T)	2 598	2 657	66.2	69.7	24 527	25 049
36450	Rosalie (S)	2 278	2 284	54.9	57.6	23 531	24 514
36550	Sarina (S)	3 297	3 477	97.2	108.1	26 662	27 883
36600	Stanthorpe (S)	3 147	3 155	64.4	67.4	19 397	19 700
36650	Tambo (S)	208	216	3.9	4.3	18 519	19 340
36700	Tara (S)	801	804	16.0	17.2	18 828	20 423
36750	Taroom (S)	765	766	15.9	16.6	19 466	20 398
36800	Thuringowa (C)	18 537	18 979	491.7	527.3	25 845	26 827
36850	Tiaro (S)	1 280	1 283	29.6	31.3	22 408	23 305
36900	Toowoomba (C)	33 917	34 478	856.8	906.9	24 308	25 040
36950	Torres (S)	2 613	2 737	55.1	60.4	18 515	18 868
37000	Townsville (C)	38 794	38 258	1 077.5	1 109.9	26 580	27 634
37100	Waggamba (S)	925	960	20.3	23.0	20 441	22 435
37150	Wambo (S)	1 659	1 736	37.3	40.2	22 005	22 482
37200	Warroo (S)	294	289	6.7	6.7	21 657	22 838
37260	Warwick (S)	6 713	6 709	152.2	159.2	22 576	23 404
37330	Whitsunday (S)	5 931	5 969	140.9	145.5	22 876	23 419
37400	Winton (S)	529	515	11.8	12.6	21 879	23 681
37450	Wondai (S)	1 058	1 050	23.6	24.9	22 200	23 468
37500	Woocoo (S)	852	840	19.9	21.0	23 189	24 302
	Unincorporated Queensland	—	—	—	—	—	—
	Unknown Queensland	3 027	3 119	86.5	96.1	26 224	27 000
	Total Queensland	1 282 589	1 288 039	34 035.5	35 684.4	24 576	25 447

Source: ATO Individual Income Tax Data.

A1.4 WAGE AND SALARY EARNERS, Local Government Areas—South Australia

LGA no.	LGA name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995-96 no.	1996-97 no.	1995-96 \$m	1996-97 \$m	1995-96 \$	1996-97 \$
40070	Adelaide (C)	5 256	5 153	174.1	176.8	28 129	29 370
40120	Adelaide Hills (DC)	15 598	15 473	445.9	460.9	26 389	27 348
40220	Alexandrina (DC)	4 498	4 541	103.6	108.5	21 760	22 186
40310	Barossa (DC)	7 026	7 134	179.9	190.4	24 809	25 681
40430	Barunga West (DC)	487	468	10.4	10.4	19 268	20 165
40520	Berri and Baramera (DC)	4 110	4 088	89.7	92.1	21 224	21 831
40700	Burnside (C)	15 205	15 314	507.1	534.4	28 482	29 761
40910	Campbelltown (C)	17 793	17 402	468.1	480.0	24 925	25 966
41010	Ceduna (DC)	1 518	1 531	31.9	32.7	18 697	18 660
41060	Charles Sturt (C)	37 306	36 912	990.1	1 023.3	25 264	26 136
41140	Clare and Gilbert Valleys (DC)	2 505	2 523	55.2	58.6	21 283	22 482
41190	Cleve (DC)	505	508	11.1	11.9	21 011	22 835
41330	Coober Pedy (DC)	632	610	12.6	13.1	17 406	18 612
41560	Copper Coast (DC)	2 502	2 466	57.0	58.8	22 177	22 687
41750	Elliston (DC)	302	308	6.4	6.8	18 539	19 382
41830	Flinders Ranges (DC)	549	520	13.5	13.6	23 249	24 358
41960	Franklin Harbor (DC)	281	287	6.4	6.5	20 384	19 923
42030	Gawler (M)	6 370	6 314	165.2	171.8	25 272	26 206
42110	Goyder (DC)	1 152	1 118	23.8	24.2	20 016	21 113
42250	Grant (DC)	2 689	2 686	67.2	70.1	24 251	24 948
42600	Holdfast Bay (C)	12 181	12 201	348.5	363.2	26 551	27 452
42750	Kangaroo Island (DC)	1 353	1 387	27.7	28.8	18 316	18 557
42950	Kapunda and Light (DC)	3 203	3 220	79.4	84.2	24 140	25 372
43080	Karoonda East Murray (DC)	252	261	5.4	5.5	19 842	18 571
43220	Kimba (DC)	317	310	7.0	7.1	20 800	21 106
43360	Lacepede (DC)	696	706	15.1	16.3	20 409	21 757
43570	Le Hunte (DC)	418	415	9.0	9.2	20 352	20 467
43710	Lower Eyre Peninsula (DC)	924	928	20.9	22.2	20 964	22 283
43790	Loxton Waikerie (DC)	4 330	4 414	89.6	95.7	19 979	20 891
43850	Lucindale (DC)	433	448	9.3	10.2	21 233	22 852
43920	Mallala (DC)	2 379	2 365	60.3	61.8	24 919	25 481
44060	Marion (C)	29 235	28 980	784.2	805.3	25 683	26 448
44210	Mid Murray (DC)	2 416	2 405	52.9	55.0	21 507	22 402
44340	Mitcham (C)	24 826	24 524	748.5	763.2	27 401	28 256
44550	Mount Barker (DC)	7 740	7 827	202.6	211.9	24 741	25 263
44620	Mount Gambier (C)	9 110	9 021	232.7	240.1	24 885	25 747
44830	Mount Remarkable (DC)	699	698	16.4	17.4	22 064	23 282
45040	Murray Bridge (RC)	5 469	5 252	122.8	125.3	22 440	23 671
45080	Naracoorte (DC)	2 578	2 676	57.5	61.3	22 203	22 617
45120	Northern Areas (DC)	1 240	1 240	28.8	30.0	22 340	23 026
45290	Norwood Payneham St Peters (C)	12 995	12 802	387.3	401.5	26 762	27 920
45340	Onkaparinga (C)	57 183	56 970	1 498.7	1 554.9	25 135	25 955
45400	Orroroo/Carrieton (DC)	257	267	5.9	6.3	20 656	22 603
45540	Peterborough (DC)	525	464	12.0	11.4	21 848	23 140
45680	Playford (C)	21 172	20 566	523.3	532.0	24 419	25 410

Source: ATO Individual Income Tax Data.

A1.4 WAGE AND SALARY EARNERS, Local Government Areas—South Australia *continued*

LGA no.	LGA name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995-96 no.	1996-97 no.	1995-96 \$m	1996-97 \$m	1995-96 \$	1996-97 \$
45890	Port Adelaide Enfield (C)	34 107	33 375	867.1	885.6	24 724	25 555
46090	Port Augusta (C)	5 269	4 803	133.8	129.1	23 929	25 148
46300	Port Lincoln (C)	4 515	4 410	110.4	114.6	22 630	24 170
46450	Port Pirie City and Districts (M)	5 451	5 274	140.7	143.0	24 751	25 695
46510	Prospect (C)	7 584	7 502	221.2	228.0	27 392	28 506
46670	Renmark Paringa (DC)	3 421	3 471	70.8	75.1	19 903	21 040
46860	Robe (DC)	360	371	7.9	8.1	20 415	19 911
46970	Roxby Downs (M)	1 243	1 487	49.1	59.3	40 797	38 539
47140	Salisbury (C)	43 856	42 724	1 101.4	1 115.2	24 871	25 549
47290	Southern Mallee (DC)	561	590	11.9	12.7	20 914	21 113
47490	Streaky Bay (DC)	627	645	13.1	14.5	18 816	20 283
47630	Tatiara (DC)	2 497	2 537	56.9	56.7	22 613	22 525
47700	Tea Tree Gully (C)	42 708	42 603	1 155.7	1 197.8	26 017	26 842
47800	The Coorong (DC)	1 687	1 613	34.1	34.3	19 010	19 659
47910	Tumby Bay (DC)	587	570	13.3	13.2	21 786	22 108
47980	Unley (C)	15 260	15 069	484.2	502.1	28 048	29 477
48050	Victor Harbor (DC)	2 223	2 253	48.1	50.7	20 409	20 868
48130	Wakefield (DC)	1 698	1 673	37.4	38.3	21 162	21 991
48260	Walkerville (M)	2 656	2 628	92.2	94.5	29 646	30 643
48340	Wattle Range (DC)	4 471	4 423	116.7	118.5	24 826	25 490
48410	West Torrens (C)	18 943	18 785	498.5	515.7	25 302	26 181
48540	Whyalla (C)	8 956	8 653	269.3	271.4	28 782	29 794
48750	Yankalilla (DC)	970	963	21.9	23.3	20 489	22 617
48830	Yorke Peninsula (DC)	2 408	2 398	53.6	55.1	21 101	21 405
	Unincorporated South Australia	3 290	3 134	81.8	81.6	20 634	22 232
	Unknown South Australia	1 410	1 302	42.4	39.4	27 085	27 807
	Total South Australia	544 973	538 959	14 498.4	14 942.5	25 096	25 950

Source: ATO Individual Income Tax Data.

A1.5 WAGE AND SALARY EARNERS, Local Government Areas—Western Australia

LGA no.	LGA name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995-96 no.	1996-97 no.	1995-96 \$m	1996-97 \$m	1995-96 \$	1996-97 \$
50080	Albany (C)	9 108	9 074	212.1	219.6	21 508	22 056
50210	Armadale (C)	19 976	19 878	514.4	533.2	24 286	25 065
50250	Ashburton (S)	3 375	3 219	136.5	135.2	43 203	45 707
50280	Augusta–Margaret River (S)	2 509	2 731	53.1	61.5	18 559	19 668
50350	Bassendean (T)	5 255	5 271	136.8	142.5	25 020	25 757
50420	Bayswater (C)	22 613	21 019	609.4	597.1	25 491	26 690
50490	Belmont (C)	10 450	10 588	265.2	281.7	24 623	25 610
50560	Beverley (S)	392	410	8.5	9.5	19 395	21 281
50630	Boddington (S)	596	581	19.6	20.1	31 571	33 728
50770	Boyup Brook (S)	448	448	9.4	10.1	19 053	19 880
50840	Bridgetown–Greenbushes (S)	1 415	1 374	36.9	38.4	23 894	25 538
50910	Brookton (S)	239	253	4.9	5.2	20 301	18 948
50980	Broome (S)	4 267	4 321	105.9	111.3	21 753	22 339
51050	Broomehill (S)	120	138	2.4	2.6	19 644	18 800
51120	Bruce Rock (S)	309	316	6.9	7.3	21 398	22 611
51190	Bunbury (C)	8 394	8 256	229.6	233.2	25 323	26 108
51260	Busselton (S)	5 643	6 037	127.6	144.8	20 489	21 810
51310	Cambridge (T)	9 750	9 706	332.1	349.8	28 897	30 144
51330	Canning (C)	31 215	31 486	865.3	904.9	25 754	26 549
51400	Capel (S)	1 983	2 071	53.2	57.0	25 006	25 649
51470	Carnamah (S)	432	460	12.5	13.8	28 781	27 963
51540	Carnarvon (S)	2 293	2 307	53.3	57.0	20 723	22 283
51610	Chapman Valley (S)	242	260	5.6	6.3	22 244	22 555
51680	Chittering (S)	1 198	1 198	31.3	33.1	24 763	25 634
51750	Claremont (T)	3 429	3 365	124.1	132.5	29 885	31 441
51820	Cockburn (C)	23 721	24 235	640.8	680.5	25 281	26 092
51890	Collie (S)	3 540	3 645	112.4	123.8	29 473	30 893
51960	Coolgardie (S)	2 630	2 503	108.0	105.4	36 802	39 642
52030	Coorow (S)	379	410	11.1	12.4	28 600	29 384
52100	Corrigin (S)	366	394	8.7	9.5	23 002	23 573
52170	Cottesloe (T)	2 922	2 886	109.7	116.1	29 164	30 430
52240	Cranbrook (S)	322	323	6.7	6.7	19 285	19 359
52310	Cuballing (S)	187	195	3.9	4.1	19 266	19 500
52380	Cue (S)	189	159	7.0	5.6	32 717	28 817
52450	Cunderdin (S)	410	413	9.7	10.4	23 306	24 113
52520	Dalwallinu (S)	503	506	11.8	12.1	22 182	22 280
52590	Dandaragan (S)	625	695	15.0	16.9	21 301	20 908
52660	Dardanup (S)	3 394	3 659	93.2	105.6	25 655	26 839
52730	Denmark (S)	884	902	18.3	19.2	18 222	18 635
52800	Derby–West Kimberley (S)	2 136	2 224	49.8	52.0	20 958	19 257
52870	Donnybrook–Balingup (S)	1 341	1 365	32.6	34.3	21 283	22 028
52940	Dowerin (S)	206	205	4.3	4.6	20 243	21 360
53010	Dumbleyung (S)	200	203	4.3	4.6	20 200	21 823
53080	Dundas (S)	711	648	24.2	23.7	29 245	30 059
53150	East Fremantle (T)	2 639	2 727	82.7	88.2	27 713	28 065

Source: ATO Individual Income Tax Data.

A1.5 WAGE AND SALARY EARNERS, Local Government Areas—Western Australia *continued*

LGA no.	LGA name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995-96 no.	1996-97 no.	1995-96 \$m	1996-97 \$m	1995-96 \$	1996-97 \$
53220	East Pilbara (S)	2 979	3 153	130.3	143.2	41 944	44 233
53290	Esperance (S)	4 149	4 280	100.0	108.9	21 959	22 730
53360	Exmouth (S)	804	850	23.0	24.2	25 812	25 580
53430	Fremantle (C)	9 604	9 606	268.5	283.9	25 317	26 599
53500	Geraldton (C)	7 031	7 154	185.4	196.5	24 183	24 981
53570	Gingin (S)	938	982	21.6	24.5	20 578	22 625
53640	Gnowangerup (S)	481	500	10.7	11.7	20 878	22 286
53710	Goomalling (S)	210	219	4.4	5.2	18 871	22 442
53780	Gosnells (C)	31 397	31 607	816.2	857.4	24 859	25 743
53850	Greenough (S)	3 840	4 030	100.9	110.2	24 085	24 826
53920	Halls Creek (S)	739	734	14.6	14.5	15 458	14 867
53990	Harvey (S)	7 064	7 661	195.3	220.7	25 623	26 583
54060	Irwin (S)	709	769	17.9	21.1	23 558	24 256
54130	Jerramungup (S)	385	387	8.0	8.3	19 098	20 079
54170	Joondalup (C)	65 975	67 021	1 868.6	1 988.1	25 898	26 857
54200	Kalamunda (S)	20 365	20 300	570.1	588.0	25 645	26 430
54280	Kalgoorlie/Boulder (C)	15 182	15 864	509.3	568.4	30 029	32 055
54340	Katanning (S)	1 838	1 817	45.3	45.0	23 874	23 847
54410	Kellerberrin (S)	390	406	8.4	9.0	21 079	21 619
54480	Kent (S)	162	168	3.3	3.5	19 842	21 106
54550	Kojonup (S)	777	796	16.9	17.8	20 239	19 760
54620	Kondinin (S)	322	306	7.0	7.2	20 343	22 533
54690	Koorda (S)	159	165	3.8	4.1	22 781	23 823
54760	Kulin (S)	247	236	5.1	5.3	20 339	22 305
54830	Kwinana (T)	6 934	7 002	177.7	188.9	24 029	25 548
54900	Lake Grace (S)	523	559	12.0	13.2	21 273	22 145
54970	Laverton (S)	238	221	7.7	7.3	28 600	28 516
55040	Leonora (S)	1 320	1 055	54.3	46.4	39 867	43 091
55110	Mandurah (C)	12 301	12 404	337.3	357.1	24 053	25 508
55180	Manjimup (S)	3 674	3 742	85.8	90.8	22 701	23 318
55250	Meekatharra (S)	694	710	24.6	23.8	32 739	29 059
55320	Melville (C)	35 724	36 220	1 088.4	1 161.1	27 026	28 179
55390	Menzies (S)	57	53	1.7	1.8	27 625	30 333
55460	Merredin (S)	1 444	1 411	36.4	37.8	24 129	25 455
55530	Mingenew (S)	216	198	4.8	4.6	20 986	23 003
55600	Moora (S)	952	950	22.2	23.5	21 844	22 998
55670	Morawa (S)	309	317	7.5	7.8	24 058	23 807
55740	Mosman Park (T)	2 778	2 830	92.8	101.9	26 807	28 071
55810	Mount Magnet (S)	334	300	11.3	10.0	28 728	27 059
55880	Mount Marshall (S)	178	190	4.0	4.3	21 840	20 707
55950	Mukinbudin (S)	191	190	3.9	4.2	19 373	20 309
56020	Mullewa (S)	264	260	5.9	6.0	21 580	22 137
56090	Mundaring (S)	12 961	13 209	364.6	387.2	25 874	26 821
56160	Murchison (S)	35	33	0.9	0.8	23 636	26 000
56230	Murray (S)	3 312	3 334	91.4	97.9	24 717	26 611

Source: ATO Individual Income Tax Data.

A1.5 WAGE AND SALARY EARNERS, Local Government Areas—Western Australia *continued*

LGA no.	LGA name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995-96 no.	1996-97 no.	1995-96 \$m	1996-97 \$m	1995-96 \$	1996-97 \$
56300	Nannup (S)	395	414	8.9	9.9	22 679	23 662
56370	Narembeen (S)	270	281	5.9	6.6	19 366	21 787
56440	Narrogin (T)	1 654	1 635	40.0	40.9	23 222	24 191
56510	Narrogin (S)	341	334	8.3	8.4	23 400	23 626
56580	Nedlands (C)	7 705	7 528	288.4	304.2	29 291	31 218
56620	Ngaanyatjarraku (S)	335	348	7.9	8.5	17 311	17 406
56650	Northam (T)	1 943	1 909	48.5	50.8	23 956	25 240
56720	Northam (S)	1 463	1 484	37.2	39.5	24 135	24 943
56790	Northampton (S)	806	825	17.8	19.3	19 665	20 167
56860	Nungarin (S)	74	79	1.7	1.9	22 533	23 400
56930	Peppermint Grove (S)	665	654	25.0	26.3	29 128	30 397
57000	Perenjori (S)	134	169	2.8	3.5	18 063	19 000
57080	Perth (C)	2 037	2 167	60.8	70.1	25 271	26 780
57140	Pingelly (S)	344	353	7.7	7.9	21 083	21 652
57210	Plantagenet (S)	1 262	1 319	26.4	28.3	19 062	19 091
57280	Port Hedland (T)	6 034	6 568	214.8	251.9	32 046	35 053
57350	Quairading (S)	293	309	7.0	7.6	23 372	24 267
57420	Ravensthorpe (S)	338	378	7.1	8.2	17 997	19 082
57490	Rockingham (C)	22 297	23 041	619.8	666.8	26 242	27 143
57560	Roebourne (S)	7 046	7 211	254.2	275.3	33 123	35 132
57630	Sandstone (S)	41	38	1.2	1.2	26 867	38 764
57700	Serpentine-Jarrahdale (S)	3 607	3 515	99.5	99.9	25 508	26 221
57770	Shark Bay (S)	262	297	5.7	6.9	20 869	20 386
57840	South Perth (C)	14 978	14 972	466.0	495.3	27 707	29 143
57910	Stirling (C)	69 062	70 741	1 909.8	2 045.8	25 536	26 488
57980	Subiaco (C)	6 616	6 608	228.9	243.1	29 233	30 736
58050	Swan (S)	28 357	29 388	751.2	811.8	25 384	26 208
58120	Tambellup (S)	161	164	3.4	3.5	19 467	18 604
58190	Tammin (S)	123	126	2.5	2.7	17 588	19 382
58260	Three Springs (S)	259	245	6.5	6.5	23 487	25 133
58330	Toodyay (S)	857	847	21.7	22.3	23 021	23 309
58400	Trayning (S)	115	99	2.5	2.5	18 778	21 938
58470	Upper Gascoyne (S)	102	101	2.3	2.5	20 083	21 450
58510	Victoria Park (T)	10 538	10 511	282.7	298.3	25 496	26 699
58540	Victoria Plains (S)	309	292	6.5	6.6	19 792	21 326
58570	Vincent (T)	10 688	10 485	315.5	331.9	26 527	28 157
58610	Wagin (S)	617	621	13.9	14.4	21 131	22 802
58680	Wandering (S)	104	105	2.3	2.4	21 543	22 024
58760	Wanneroo (S)	24 405	25 348	614.5	670.5	24 315	25 148
58820	Waroona (S)	1 064	1 095	32.2	33.3	28 212	28 208
58890	West Arthur (S)	226	209	4.9	4.6	19 957	21 723
59030	Westonia (S)	63	68	1.5	1.9	20 222	24 700
59100	Wickepin (S)	241	244	5.0	5.0	18 463	17 948
59170	Williams (S)	320	334	7.2	7.4	21 637	20 305
59250	Wiluna (S)	177	164	5.0	4.5	25 376	25 665

Source: ATO Individual Income Tax Data.

A1.5 WAGE AND SALARY EARNERS, Local Government Areas—Western Australia *continued*

LGA no.	LGA name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995–96 no.	1996–97 no.	1995–96 \$m	1996–97 \$m	1995–96 \$	1996–97 \$
59310	Wongan–Ballidu (S)	589	608	13.8	14.9	22 674	23 400
59380	Woodanilling (S)	64	75	1.3	1.5	21 347	18 436
59450	Wyalkatchem (S)	183	194	4.3	4.7	21 883	21 147
59520	Wyndham–East Kimberley (S)	3 167	3 238	77.9	81.9	21 605	22 119
59590	Yalgoo (S)	81	90	1.9	2.1	20 600	19 017
59660	Yilgarn (S)	893	880	31.2	32.1	31 054	31 110
59730	York (S)	825	844	20.0	21.4	22 349	23 065
	Unknown Western Australia	5 064	5 461	158.2	175.7	29 043	29 377
	Total Western Australia	692 736	702 276	19 472.2	20 681.6	25 548	26 514

Source: ATO Individual Income Tax Data.

A1.6 WAGE AND SALARY EARNERS, Local Government Areas—Tasmania

LGA no.	LGA name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995-96 no.	1996-97 no.	1995-96 \$m	1996-97 \$m	1995-96 \$	1996-97 \$
60210	Break O'Day (M)	1 443	1 432	32.3	33.0	20 573	20 815
60410	Brighton (M)	4 283	4 334	102.7	108.3	23 673	24 382
60610	Burnie (C)	6 884	6 711	184.8	183.9	25 017	25 436
60810	Central Coast (M)	6 977	6 879	175.0	177.4	24 002	24 601
61010	Central Highlands (M)	915	883	22.5	22.7	24 032	24 710
61210	Circular Head (M)	2 911	2 887	69.8	70.1	23 348	23 520
61410	Clarence (C)	18 823	18 492	508.2	516.0	25 715	26 491
61510	Derwent Valley (M)	3 494	3 333	88.2	87.6	24 558	25 214
61610	Devonport (C)	8 977	8 779	220.7	228.5	23 384	24 761
61810	Dorset (M)	2 544	2 496	59.0	58.6	22 788	23 218
62010	Flinders (M)	353	318	7.6	7.1	20 269	20 076
62210	George Town (M)	2 366	2 224	63.8	62.9	25 119	26 456
62410	Glamorgan/Spring Bay (M)	1 221	1 171	26.8	26.6	19 939	20 783
62610	Glenorchy (C)	15 848	15 343	394.1	392.3	24 564	25 126
62810	Hobart (C)	18 450	18 058	548.2	557.6	27 128	28 093
63010	Huon Valley (M)	4 387	4 324	97.1	97.9	20 561	21 467
63210	Kentish (M)	1 492	1 470	35.3	36.1	22 546	22 474
63410	King Island (M)	742	724	16.9	16.9	22 005	23 091
63610	Kingborough (M)	10 654	10 730	299.5	310.9	26 296	27 005
63810	Latrobe (M)	2 511	2 509	61.7	65.1	23 366	24 294
64010	Launceston (C)	23 282	22 719	595.4	599.5	24 338	25 042
64210	Meander Valley (M)	5 254	5 209	125.1	129.4	22 768	23 706
64610	Northern Midlands (M)	4 242	4 119	104.5	104.2	23 873	24 443
64810	Sorell (M)	3 627	3 709	89.1	93.7	24 148	24 652
65010	Southern Midlands (M)	1 525	1 433	33.0	33.0	20 961	22 571
65210	Tasman (M)	585	555	11.0	11.4	16 928	19 035
65410	Waratah/Wynyard (M)	4 690	4 567	121.3	121.6	24 206	24 607
65610	West Coast (M)	2 543	2 478	85.0	87.1	29 339	30 655
65810	West Tamar (M)	7 530	7 488	198.1	203.8	24 656	25 448
	Unknown Tasmania	722	665	21.1	20.8	26 264	27 722
	Total Tasmania	169 275	166 039	4 397.6	4 463.9	24 537	25 278

Source: ATO Individual Income Tax Data.

A1.7 WAGE AND SALARY EARNERS, Local Government Areas—Northern Territory

LGA no.	LGA name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995–96 no.	1996–97 no.	1995–96 \$m	1996–97 \$m	1995–96 \$	1996–97 \$
70200	Alice Springs (T)	12 074	11 949	329.5	340.9	25 820	26 938
70700	Coomalie (CGC)	475	447	13.7	13.7	26 604	28 089
71000	Darwin (C)	31 688	31 474	969.0	1 005.7	29 074	30 207
72000	Jabiru (T)	533	570	16.9	19.3	29 782	31 532
72200	Katherine (T)	3 628	3 795	99.9	111.9	26 994	28 775
72300	Litchfield (S)	6 075	6 261	166.6	180.2	25 751	26 983
72800	Palmerston (T)	6 259	7 161	174.8	213.7	27 461	29 414
73800	Tennant Creek (T)	1 397	1 429	39.7	41.9	26 263	26 527
	Unincorporated Northern Territory	16 755	16 342	405.7	419.0	19 150	19 964
	Unknown Northern Territory	2 494	2 569	80.1	87.1	30 392	32 092
	Total Northern Territory	81 378	81 997	2 296.0	2 433.4	26 543	27 798

Source: ATO Individual Income Tax Data.

A1.8 WAGE AND SALARY EARNERS, Statistical Subdivisions(a)—Australian Capital Territory

SSD no.	SSD name	WAGE AND SALARY EARNERS..		WAGE AND SALARY INCOME..		MEDIAN WAGE AND SALARY INCOME..	
		1995–96 no.	1996–97 no.	1995–96 \$m	1996–97 \$m	1995–96 \$	1996–97 \$
80505	North Canberra	17 089	16 199	559.3	546.3	30 170	31 489
80510	Belconnen	40 719	39 050	1 313.4	1 290.0	30 489	31 357
80515	Woden Valley	15 647	14 518	559.1	536.1	33 039	34 182
80520	Weston Creek—Stromlo	12 414	11 627	421.2	403.7	31 749	32 795
80525	Tuggeranong	41 949	40 390	1 378.7	1 361.1	31 910	32 612
80535	South Canberra	10 072	9 645	388.1	386.5	34 679	36 077
80540	Gungahlin—Hall	6 958	7 903	221.2	259.6	30 990	32 217
81005	Australian Capital Territory—Balance	280	262	9.2	8.8	30 507	31 298
	Unknown Australian Capital Territory	514	488	16.8	15.5	32 095	30 210
	Australian Capital Territory	145 642	140 082	4 867.0	4 807.6	31 578	26 919

(a) Statistical subdivisions shown, as the Australian Capital Territory does not have local government areas.

Source: ATO Individual Income Tax Data.

APPENDIX 2

SAMPLE CROSS-TABULATIONS

A2.1 WAGE AND SALARY EARNERS, By Age and Income—1996–97

Income	AGE GROUP (YEARS).....					Total
	15–24	25–34	35–44	45–54	55 and over	
.....						
METROPOLITAN SOUTH AUSTRALIA						
\$0 to less than \$10,400	29 400	11 672	9 404	6 724	3 461	60 661
\$10,400 to less than \$20,800	23 650	19 235	18 262	14 254	6 227	81 628
\$20,800 to less than \$31,200	19 264	35 343	26 688	22 294	8 938	112 527
\$31,200 to less than \$41,600	5 561	26 582	22 994	17 551	6 137	78 825
\$41,600 to less than \$52,000	797	10 595	16 215	13 602	3 619	44 828
\$52,000 or more	216	5 327	10 944	11 267	3 417	31 171
Total	78 888	108 754	104 507	85 692	31 799	409 640
.....						
NON-METROPOLITAN SOUTH AUSTRALIA						
\$0 to less than \$10,400	9 154	4 886	4 510	3 253	1 805	23 608
\$10,400 to less than \$20,800	7 935	7 072	7 475	5 228	2 440	30 150
\$20,800 to less than \$31,200	5 835	9 744	9 366	6 763	2 843	34 551
\$31,200 to less than \$41,600	1 512	6 438	6 389	4 601	1 561	20 501
\$41,600 to less than \$52,000	342	2 950	4 719	3 577	913	12 501
\$52,000 or more	117	1 352	2 644	2 081	533	6 727
Total	24 895	32 442	35 103	25 503	10 095	128 038
.....						
TOTAL SOUTH AUSTRALIA(a)						
\$0 to less than \$10,400	38 632	16 603	13 940	9 993	5 279	84 447
\$10,400 to less than \$20,800	31 649	26 376	25 797	19 527	8 681	112 030
\$20,800 to less than \$31,200	25 146	45 189	36 130	29 126	11 815	147 406
\$31,200 to less than \$41,600	7 087	33 100	29 457	22 220	7 716	99 580
\$41,600 to less than \$52,000	1 144	13 582	20 990	17 228	4 546	57 490
\$52,000 or more	333	6 703	13 633	13 393	3 967	38 029
Total	103 991	141 553	139 947	111 487	42 004	538 982

(a) Includes data that could not be coded to metropolitan or non-metropolitan regions.

Source: ATO Individual Income Tax Data.

A2.2 WAGE AND SALARY EARNERS, By Occupation and Income—1996–97

Income	Managers & admini- strators	Profess- ionals	Para- profess- ionals	Trades- persons	Clerks	Sales- persons & personal service workers	Plant & machine operators & drivers	Labourers & related workers	Not stated	Total
METROPOLITAN NEW SOUTH WALES										
\$0 to less than \$10,400	9 050	13 341	5 279	17 474	24 902	41 328	5 137	29 507	118 909	264 927
\$10,400 to less than \$20,800	18 145	25 752	12 036	38 172	45 811	55 133	9 888	45 335	90 312	340 584
\$20,800 to less than \$31,200	28 177	36 111	20 200	47 988	70 352	52 644	18 218	64 153	99 762	437 605
\$31,200 to less than \$41,600	32 927	49 508	25 293	44 734	53 543	29 306	18 449	32 416	78 944	365 120
\$41,600 to less than \$52,000	25 483	59 255	24 131	26 836	18 561	14 743	12 694	13 533	40 457	235 693
\$52,000 or more	53 469	71 331	15 919	24 868	9 949	14 668	10 304	9 330	44 698	254 536
Total	167 251	255 298	102 858	200 072	223 118	207 822	74 690	194 274	473 082	1 898 465
NON-METROPOLITAN NEW SOUTH WALES										
\$0 to less than \$10,400	5 165	3 946	2 074	6 761	7 606	15 654	1 916	15 585	35 081	93 788
\$10,400 to less than \$20,800	8 533	7 069	4 496	14 216	13 339	19 749	3 733	20 883	24 521	116 539
\$20,800 to less than \$31,200	10 961	9 394	7 207	18 808	18 028	17 145	7 407	25 800	23 436	138 186
\$31,200 to less than \$41,600	8 230	10 729	7 747	11 877	8 864	5 791	6 610	9 998	13 055	82 901
\$41,600 to less than \$52,000	4 477	15 634	7 481	5 088	2 359	1 630	3 467	3 089	6 008	49 233
\$52,000 or more	5 428	8 522	3 059	6 277	1 348	991.0	2 866	1 511	4 277	34 279
Total	42 794	55 294	32 064	63 027	51 544	60 960	25 999	76 866	106 378	514 926
TOTAL NEW SOUTH WALES(a)										
\$0 to less than \$10,400	14 255	17 328	7 374	24 277	32 579	57 068	7 059	45 162	154 292	359 394
\$10,400 to less than \$20,800	26 736	32 899	16 555	52 446	59 237	75 000	13 644	66 314	115 057	457 888
\$20,800 to less than \$31,200	39 231	45 601	27 445	66 912	88 536	69 888	25 663	90 079	123 434	576 789
\$31,200 to less than \$41,600	41 250	60 377	33 103	56 702	62 539	35 153	25 096	42 491	92 315	449 026
\$41,600 to less than \$52,000	30 020	75 066	31 653	31 966	20 976	16 410	16 185	16 654	46 629	285 559
\$52,000 or more	59 040	80 075	19 014	31 180	11 337	15 700	13 189	10 864	49 142	289 541
Total	210 532	311 346	135 144	263 483	275 204	269 219	100 836	271 564	580 869	2 418 197

(a) Includes data that could not be coded to metropolitan or non-metropolitan regions.

Source: ATO Individual Income Tax Data.

A2.3 WAGE AND SALARY EARNERS, By Age and Occupation—1996–97

AGE GROUP (YEARS).....						
Occupation	15–24	25–34	35–44	45–54	55 and over	Total
METROPOLITAN VICTORIA						
Managers and administrators	6 735	30 537	37 564	34 288	15 055	124 179
Professionals	13 602	60 747	59 179	42 236	14 329	190 093
Para-professionals	6 974	24 077	22 840	15 767	5 748	75 406
Tradespersons	31 760	46 357	32 866	22 581	11 630	145 194
Clerks	21 746	52 109	43 211	34 646	12 290	164 002
Salespersons and personal service workers	45 227	47 742	28 469	20 836	7 786	150 060
Plant and machine operators and drivers	4 663	16 999	18 351	14 222	6 731	60 966
Labourers and related workers	26 843	40 464	36 873	30 193	15 502	149 875
Not stated	104 807	85 359	66 664	54 536	26 662	338 028
Total	262 357	404 391	346 017	269 305	115 733	1 397 803
NON-METROPOLITAN VICTORIA						
Managers and administrators	2 124	6 356	10 280	9 997	4 883	33 640
Professionals	2 839	9 100	14 078	11 270	3 013	40 300
Para-professionals	1 852	6 755	9 397	5 821	1 859	25 684
Tradespersons	11 157	13 834	10 872	6 452	2 781	45 096
Clerks	4 198	8 921	10 451	7 987	2 414	33 971
Salespersons and personal service workers	12 099	10 842	8 995	6 183	2 102	40 221
Plant and machine operators and drivers	1 535	5 631	6 761	5 040	2 339	21 306
Labourers and related workers	10 388	13 285	13 582	10 079	4 696	52 030
Not stated	26 879	15 504	16 462	13 012	5 634	77 491
Total	73 071	90 228	100 878	75 841	29 721	369 739
TOTAL VICTORIA(a)						
Managers and administrators	8 885	36 999	48 014	44 442	20 010	158 350
Professionals	16 484	70 005	73 476	53 658	17 392	231 015
Para-professionals	8 845	30 911	32 350	21 656	7 629	101 391
Tradespersons	43 010	60 346	43 863	29 102	14 430	190 751
Clerks	25 990	61 179	53 821	42 752	14 734	198 476
Salespersons and personal service workers	57 452	58 710	37 536	27 090	9 916	190 704
Plant and machine operators and drivers	6 205	22 687	25 167	19 304	9 090	82 453
Labourers and related workers	37 309	53 866	50 557	40 362	20 242	202 336
Not stated	131 961	101 086	83 297	67 721	32 388	416 453
Total	336 141	495 789	448 081	346 087	145 831	1 771 929

(a) Includes data that could not be coded to metropolitan or non-metropolitan regions.

Source: ATO Individual Income Tax Data.

METHODOLOGY: POSTCODE TO SLA CONCORDANCE

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.

As mentioned in Section 2 the ATO has supplied ABS with aggregated SLA data only. Postcode to SLA conversion factors have been used to convert the ATO postcode data to estimates for statistical local areas. The concordances were based on the estimated resident population, for each particular year, and were calculated on SLA boundaries as at 1 July 1998 as defined in the Detailed Main Structure of the *Australian Standard Geographical Classification (ASGC), 1998* (Cat. no. 1216.0).

This 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 the data can be provided for the differing regional boundaries used by regional clients (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 distribution in 1996–97, the concordances are 62.47% of postcode 3219, 27.26% of postcode 3221 and 100.00% of postcode 3224. By applying these factors to the relevant population for each postcode, in this case the total number of wage and salary earners, an estimate of 8,127 for Bellarine—Inner, is derived.

.....

Postcode	Number of wage and salary earners	Conversion factor	SLA share
3219	7 308	0.6247	4 565
3221	2 579	0.2726	703
3224	2 859	1.0000	2 859
SLA total			8 127

.....

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

- In applying the concordances it is assumed that the particular characteristics of any data item are uniformly distributed across a postcode and therefore concorded data may not truly reflect the distribution of the characteristics of the population.
- The conversion factors were prepared using total persons only but have been applied against all ATO data items (i.e. against males, females and each age, occupation and income group).
- Some official postcodes (e.g. PO boxes, competition numbers etc.) do not correspond to residential areas but have still been reported under the current home address field. Data for these and other 'invalid' postcodes, 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.
- Concorded figures have been rounded so discrepancies may occur between sums of the component items and totals.

For these reasons the data included in output tables should be considered as estimates or indicators only. Care needs to be taken when using the data.

While care was taken in producing the concordances the ABS will not guarantee the accuracy of concorded data. No liability will be accepted by the ABS for any damages arising from decisions or actions based upon the data.

GLOSSARY

Group certificate	A certificate 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 instalments deducted.
Local government area (LGA)	<p>The LGA is a spatial unit which represents the whole, undivided geographical area of responsibility of either an incorporated Local Government Council, or an incorporated Community Government Council (CGC) of sufficient size and statistical significance in the Northern Territory.</p> <p>For further details see <i>Australian Standard Geographical Classification (ASGC), 1998</i> (Cat. no. 1216.0).</p>
Metropolitan	<p>For the purposes of this report 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 are included; Victoria, where the Greater Geelong City Part A SSD is included; and Queensland, where the Gold Coast City Part B and Sunshine Coast SSDs are included. For the Northern Territory only Darwin City SSD has been defined as metropolitan.</p> <p>For further details see <i>Australian Standard Geographical Classification (ASGC), 1998</i> (Cat. no. 1216.0).</p>
Non-metropolitan	Non-metropolitan areas cover all other parts of a State or Territory excluding the metropolitan areas as defined above.
Principal source of income	The source from which the most income was received during the financial year.
Statistical subdivision (SSD)	<p>The SSD is a general purpose spatial unit of intermediate size and consists of one or more statistical local areas (SLAs). SSDs are defined as socially and economically homogeneous regions characterised by identifiable links between the inhabitants. In non-urban areas (i.e. outside the capital cities or areas with population clusters of 25,000 or more people), an SSD is characterised by identifiable links between the economic units within the region, under the unifying influence of one or more major cities or towns. There are 194 SSDs in Australia.</p> <p>For further details and a breakdown of the SLAs that make up each SSD in Australia see <i>Australian Standard Geographical Classification (ASGC), 1998</i> (Cat. no. 1216.0).</p>
Total income	The sum of income from all sources as reported on the individual income tax return for the financial year.
Wage and salary earners	Persons aged 15 years and over who have submitted a tax return and for whom wage and salary income was the principal source of income for the financial year.
Wage and salary income	Includes all group certificate income and allowances, benefits, earnings and tips including car, travel and other allowances, gratuities, consultation fees, honoraria and commissions, and other payments for service.

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CONTACT DETAILS

The methodology used to compile the estimates in this information paper and the plans for extending the use of ATO individual income tax data are subject to continuing evaluation. Suggestions and comments from users of these data would be most welcome and, in addition to the contact details provided in the Preface, can also be addressed to:

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2567300007965
ISBN 0 642 54289 9

RRP \$10.00