

Table 48: ATO: Sample composition 2014

	Data	Sample	Excluded
<i>N</i>	258,774.00	237,761.00	21,013.00
Percent of data	100.00	91.88	8.84
Percent female	47.85	47.16	55.58
Age (mean)	41.08	39.46	59.40
Age (sd)	15.07	14.13	13.02
Total income (mean)	59,832.84	63,429.88	19,132.50
Total income (sd)	100,863.38	104,144.85	27,544.28
Tax liability (mean)	11,869.35	13,016.90	-1,115.07
Tax liability (sd)	31,065.00	32,096.24	6,674.54
Average tax rate (mean)	0.10	0.12	-0.12
Average tax rate (sd)	1.70	0.10	5.97

Table 49: ATO: Sample composition 2015

	Data	Sample	Excluded
<i>N</i>	263,339.00	242,506.00	20,833.00
Percent of data	100.00	92.09	8.59
Percent female	48.08	47.54	54.32
Age (mean)	41.10	39.52	59.46
Age (sd)	15.11	14.22	13.01
Total income (mean)	60,778.00	62,482.59	40,935.68
Total income (sd)	90,859.91	72,705.80	205,900.43
Tax liability (mean)	12,733.62	13,052.30	9,024.12
Tax liability (sd)	37,500.30	27,029.24	96,213.94
Average tax rate (mean)	0.11	0.13	-0.15
Average tax rate (sd)	1.50	0.10	5.33

Table 50: ATO: Sample composition 2016

	Data	Sample	Excluded
<i>N</i>	269,639.00	248,345.00	21,294.00
Percent of data	100.00	92.10	8.57
Percent female	48.39	47.85	54.61
Age (mean)	41.10	39.50	59.84
Age (sd)	15.17	14.25	12.83
Total income (mean)	60,946.47	63,136.35	35,406.60
Total income (sd)	80,403.55	70,880.49	150,199.12
Tax liability (mean)	12,797.83	13,361.91	6,219.06
Tax liability (sd)	32,022.55	26,322.59	69,694.07
Average tax rate (mean)	0.12	0.13	-0.06
Average tax rate (sd)	3.93	0.10	13.96

C.2.2 Tables of income distribution, tax liabilities since 2004

Table 51: ATO: Summary statistics 2004

Quantile	Pre-tax income			Tax			Relative share Tax share/Income share	Tax rate	
	Mean	Share	Cumulative	Mean	Share	Cumulative		Marginal	Average
Decile 1	3,545.13	0.90	0.90	0.25	0.00	0.00	0.00	0.04	0.00
Decile 2	10,911.72	2.78	3.69	268.32	0.31	0.31	0.11	0.17	0.02
Decile 3	17,050.47	4.35	8.03	996.04	1.15	1.47	0.27	0.17	0.06
Decile 4	23,092.70	5.89	13.92	2,310.47	2.68	4.14	0.46	0.27	0.10
Decile 5	29,092.61	7.42	21.33	4,405.34	5.11	9.25	0.69	0.30	0.15
Decile 6	35,105.63	8.95	30.28	6,299.00	7.30	16.55	0.82	0.30	0.18
Decile 7	41,826.10	10.66	40.94	8,287.11	9.61	26.16	0.90	0.30	0.20
Decile 8	50,104.27	12.77	53.72	10,720.72	12.43	38.59	0.97	0.34	0.21
Decile 9	62,044.11	15.82	69.53	14,908.27	17.28	55.88	1.09	0.44	0.24
Decile 10	119,534.32	30.47	100.00	38,060.41	44.12	100.00	1.45	0.47	0.30
Top 1%	307,330.78	7.83	100.00	108,528.06	12.58	100.00	1.61	0.47	0.36

Table 52: ATO: Summary statistics 2005

Quantile	Pre-tax income			Tax			Relative share Tax share/Income share	Tax rate	
	Mean	Share	Cumulative	Mean	Share	Cumulative		Marginal	Average
Decile 1	3,703.16	0.89	0.89	1.30	0.00	0.00	0.00	0.04	0.00
Decile 2	11,487.32	2.77	3.66	313.70	0.34	0.34	0.12	0.17	0.03
Decile 3	17,910.28	4.32	7.98	1,064.47	1.17	1.51	0.27	0.17	0.06
Decile 4	24,136.08	5.82	13.80	2,500.41	2.74	4.25	0.47	0.29	0.10
Decile 5	30,337.10	7.32	21.12	4,703.00	5.15	9.40	0.70	0.30	0.15
Decile 6	36,648.69	8.84	29.95	6,669.60	7.30	16.70	0.83	0.30	0.18
Decile 7	43,832.68	10.57	40.52	8,785.83	9.62	26.31	0.91	0.30	0.20
Decile 8	52,788.87	12.73	53.25	11,360.81	12.44	38.75	0.98	0.30	0.21
Decile 9	65,827.71	15.87	69.13	15,609.11	17.09	55.84	1.08	0.43	0.24
Decile 10	128,035.81	30.87	100.00	40,342.51	44.16	100.00	1.43	0.47	0.30
Top 1%	334,849.16	8.07	100.00	117,917.17	12.91	100.00	1.60	0.47	0.36

Table 53: ATO: Summary statistics 2006

Quantile	Pre-tax income			Tax			Relative share Tax share/Income share	Tax rate	
	Mean	Share	Cumulative	Mean	Share	Cumulative		Marginal	Average
Decile 1	3,816.88	0.87	0.87	1.29	0.00	0.00	0.00	0.04	0.00
Decile 2	11,906.48	2.71	3.57	295.10	0.31	0.31	0.12	0.15	0.02
Decile 3	18,658.65	4.24	7.81	1,004.39	1.06	1.37	0.25	0.16	0.05
Decile 4	25,126.78	5.71	13.52	2,534.41	2.68	4.05	0.47	0.30	0.10
Decile 5	31,557.72	7.17	20.69	4,737.95	5.00	9.05	0.70	0.30	0.15
Decile 6	38,205.34	8.68	29.37	6,758.67	7.14	16.19	0.82	0.30	0.18
Decile 7	45,749.31	10.40	39.77	8,958.24	9.46	25.66	0.91	0.30	0.20
Decile 8	55,370.75	12.58	52.35	11,682.59	12.34	37.99	0.98	0.30	0.21
Decile 9	69,412.41	15.77	68.12	16,048.04	16.95	54.94	1.07	0.40	0.23
Decile 10	140,289.92	31.88	100.00	42,658.71	45.06	100.00	1.41	0.45	0.29
Top 1%	400,420.28	9.10	100.00	139,541.17	14.74	100.00	1.62	0.47	0.35

Table 54: ATO: Summary statistics 2007

Quantile	Pre-tax income			Tax			Relative share Tax share/Income share	Tax rate	
	Mean	Share	Cumulative	Mean	Share	Cumulative		Marginal	Average
Decile 1	4,049.89	0.85	0.85	0.11	0.00	0.00	0.00	0.05	0.00
Decile 2	12,374.55	2.61	3.46	153.87	0.16	0.16	0.06	0.15	0.01
Decile 3	19,528.91	4.11	7.57	846.59	0.87	1.03	0.21	0.15	0.04
Decile 4	26,301.24	5.54	13.11	2,066.24	2.14	3.17	0.39	0.25	0.08
Decile 5	32,916.56	6.93	20.04	4,316.66	4.46	7.63	0.64	0.30	0.13
Decile 6	39,786.66	8.38	28.41	6,617.01	6.84	14.47	0.82	0.30	0.17
Decile 7	47,641.68	10.03	38.44	8,949.64	9.25	23.71	0.92	0.30	0.19
Decile 8	57,879.55	12.18	50.62	11,872.61	12.27	35.98	1.01	0.30	0.20
Decile 9	73,527.17	15.48	66.10	16,217.89	16.76	52.74	1.08	0.34	0.22
Decile 10	161,017.63	33.90	100.00	45,738.53	47.26	100.00	1.39	0.41	0.26
Top 1%	526,723.19	11.09	100.00	174,625.89	18.04	100.00	1.63	0.45	0.33

Table 55: ATO: Summary statistics 2008

Quantile	Pre-tax income			Tax			Relative share Tax share/Income share	Tax rate	
	Mean	Share	Cumulative	Mean	Share	Cumulative		Marginal	Average
Decile 1	4,214.98	0.88	0.88	0.00	0.00	0.00	0.00	0.05	0.00
Decile 2	12,686.12	2.65	3.53	119.15	0.13	0.13	0.05	0.15	0.01
Decile 3	19,884.30	4.16	7.69	794.91	0.84	0.97	0.20	0.15	0.04
Decile 4	27,082.93	5.66	13.35	1,898.00	2.01	2.98	0.36	0.16	0.07
Decile 5	34,056.26	7.12	20.47	3,762.50	3.99	6.98	0.56	0.30	0.11
Decile 6	41,168.56	8.60	29.07	6,194.78	6.57	13.55	0.76	0.30	0.15
Decile 7	49,399.57	10.32	39.39	8,864.97	9.41	22.96	0.91	0.30	0.18
Decile 8	60,104.56	12.56	51.96	12,004.36	12.74	35.70	1.01	0.30	0.20
Decile 9	75,918.97	15.87	67.82	16,547.94	17.56	53.27	1.11	0.35	0.22
Decile 10	153,953.59	32.18	100.00	44,033.41	46.73	100.00	1.45	0.41	0.27
Top 1%	410,053.28	8.57	100.00	137,270.64	14.57	100.00	1.70	0.45	0.32

Table 56: ATO: Summary statistics 2009

Quantile	Pre-tax income			Tax			Relative share Tax share/Income share	Tax rate	
	Mean	Share	Cumulative	Mean	Share	Cumulative		Marginal	Average
Decile 1	4,321.45	0.87	0.87	0.00	0.00	0.00	0.00	0.05	0.00
Decile 2	13,553.53	2.72	3.58	35.03	0.04	0.04	0.01	0.15	0.00
Decile 3	21,167.04	4.24	7.82	643.12	0.69	0.72	0.16	0.15	0.03
Decile 4	28,784.03	5.77	13.59	1,728.18	1.84	2.57	0.32	0.15	0.06
Decile 5	35,836.45	7.18	20.77	3,404.96	3.63	6.20	0.51	0.26	0.09
Decile 6	43,189.19	8.66	29.43	5,811.40	6.20	12.40	0.72	0.30	0.13
Decile 7	51,838.89	10.39	39.82	8,636.58	9.22	21.62	0.89	0.30	0.17
Decile 8	63,257.27	12.68	52.50	12,235.68	13.06	34.68	1.03	0.30	0.19
Decile 9	80,044.09	16.04	68.54	17,151.98	18.30	52.98	1.14	0.35	0.21
Decile 10	157,001.16	31.46	100.00	44,056.05	47.02	100.00	1.49	0.41	0.26
Top 1%	390,537.41	7.83	100.00	128,145.73	13.68	100.00	1.75	0.45	0.31

Table 57: ATO: Summary statistics 2010

Quantile	Pre-tax income			Tax			Relative share Tax share/Income share	Tax rate	
	Mean	Share	Cumulative	Mean	Share	Cumulative		Marginal	Average
Decile 1	4,387.65	0.85	0.85	0.04	0.00	0.00	0.00	0.05	0.00
Decile 2	13,893.09	2.70	3.55	20.76	0.02	0.02	0.01	0.15	0.00
Decile 3	21,664.10	4.21	7.76	578.76	0.59	0.61	0.14	0.15	0.03
Decile 4	29,459.53	5.72	13.48	1,653.17	1.69	2.31	0.30	0.15	0.06
Decile 5	36,858.00	7.16	20.64	3,416.93	3.50	5.81	0.49	0.26	0.09
Decile 6	44,516.48	8.65	29.29	5,930.62	6.08	11.89	0.70	0.30	0.13
Decile 7	53,588.24	10.41	39.70	8,926.81	9.15	21.04	0.88	0.30	0.17
Decile 8	65,461.44	12.72	52.42	12,744.86	13.06	34.10	1.03	0.30	0.19
Decile 9	82,574.26	16.04	68.46	17,848.66	18.29	52.40	1.14	0.35	0.22
Decile 10	162,382.33	31.54	100.00	46,440.37	47.60	100.00	1.51	0.40	0.27
Top 1%	403,337.75	7.84	100.00	140,337.84	14.38	100.00	1.84	0.45	0.33

Table 58: ATO: Summary statistics 2011

Quantile	Pre-tax income			Tax			Relative share Tax share/Income share	Tax rate	
	Mean	Share	Cumulative	Mean	Share	Cumulative		Marginal	Average
Decile 1	4,769.88	0.88	0.88	0.00	0.00	0.00	0.00	0.06	0.00
Decile 2	15,029.86	2.76	3.63	29.46	0.03	0.03	0.01	0.15	0.00
Decile 3	23,293.97	4.27	7.91	668.92	0.65	0.67	0.15	0.15	0.03
Decile 4	31,450.61	5.77	13.68	1,847.69	1.78	2.46	0.31	0.15	0.06
Decile 5	39,011.88	7.16	20.84	3,743.71	3.61	6.07	0.50	0.26	0.10
Decile 6	46,905.98	8.61	29.45	6,316.04	6.09	12.16	0.71	0.30	0.13
Decile 7	56,508.54	10.37	39.81	9,475.95	9.14	21.31	0.88	0.30	0.17
Decile 8	68,986.02	12.66	52.47	13,506.16	13.03	34.34	1.03	0.30	0.20
Decile 9	87,546.80	16.06	68.54	19,114.47	18.44	52.78	1.15	0.36	0.22
Decile 10	171,450.17	31.46	100.00	48,933.09	47.22	100.00	1.50	0.39	0.27
Top 1%	401,604.59	7.37	100.00	139,062.36	13.42	100.00	1.82	0.45	0.34

Table 59: ATO: Summary statistics 2012

Quantile	Pre-tax income			Tax			Relative share Tax share/Income share	Tax rate	
	Mean	Share	Cumulative	Mean	Share	Cumulative		Marginal	Average
Decile 1	5,671.54	0.98	0.98	0.14	0.00	0.00	0.00	0.07	0.00
Decile 2	16,207.25	2.79	3.77	67.29	0.06	0.06	0.02	0.15	0.00
Decile 3	24,695.34	4.26	8.03	836.16	0.72	0.78	0.17	0.15	0.03
Decile 4	32,976.20	5.68	13.71	2,097.75	1.81	2.58	0.32	0.15	0.06
Decile 5	40,705.89	7.01	20.72	4,081.78	3.51	6.10	0.50	0.30	0.10
Decile 6	49,001.51	8.44	29.16	6,980.23	6.01	12.10	0.71	0.30	0.14
Decile 7	58,914.20	10.15	39.32	10,322.88	8.89	20.99	0.88	0.30	0.17
Decile 8	71,957.28	12.40	51.71	14,543.32	12.52	33.51	1.01	0.30	0.20
Decile 9	91,551.87	15.78	67.49	20,792.92	17.90	51.41	1.13	0.37	0.23
Decile 10	188,672.80	32.51	100.00	56,455.94	48.59	100.00	1.49	0.39	0.28
Top 1%	520,485.91	8.97	100.00	185,667.05	15.98	100.00	1.78	0.45	0.35

Table 60: ATO: Summary statistics 2013

Quantile	Pre-tax income			Tax			Relative share Tax share/Income share	Tax rate	
	Mean	Share	Cumulative	Mean	Share	Cumulative		Marginal	Average
Decile 1	6,203.36	1.01	1.01	0.00	0.00	0.00	0.00	0.00	0.00
Decile 2	17,623.15	2.88	3.90	8.63	0.01	0.01	0.00	0.08	0.00
Decile 3	26,342.94	4.31	8.20	701.86	0.57	0.58	0.13	0.19	0.03
Decile 4	34,739.18	5.68	13.88	2,124.55	1.72	2.30	0.30	0.22	0.06
Decile 5	42,617.75	6.97	20.85	4,379.87	3.55	5.85	0.51	0.32	0.10
Decile 6	51,367.62	8.40	29.25	7,474.32	6.06	11.91	0.72	0.32	0.14
Decile 7	61,955.62	10.13	39.39	11,025.99	8.94	20.85	0.88	0.32	0.18
Decile 8	75,657.27	12.37	51.76	15,482.47	12.55	33.40	1.01	0.33	0.20
Decile 9	96,614.66	15.80	67.56	22,588.66	18.31	51.72	1.16	0.37	0.23
Decile 10	198,400.23	32.44	100.00	59,553.72	48.28	100.00	1.49	0.40	0.28
Top 1%	550,182.50	9.00	100.00	192,530.66	15.61	100.00	1.74	0.45	0.34

Table 61: ATO: Summary statistics 2014

Quantile	Pre-tax income			Tax			Relative share Tax share/Income share	Tax rate	
	Mean	Share	Cumulative	Mean	Share	Cumulative		Marginal	Average
Decile 1	6,216.03	0.98	0.98	0.09	0.00	0.00	0.00	0.00	0.00
Decile 2	17,838.14	2.81	3.79	11.80	0.01	0.01	0.00	0.09	0.00
Decile 3	26,568.86	4.19	7.98	711.28	0.55	0.56	0.13	0.19	0.03
Decile 4	35,224.05	5.55	13.53	2,202.06	1.69	2.25	0.30	0.23	0.06
Decile 5	43,308.33	6.83	20.36	4,566.65	3.51	5.76	0.51	0.32	0.10
Decile 6	52,121.84	8.22	28.58	7,677.52	5.90	11.65	0.72	0.32	0.15
Decile 7	62,987.24	9.93	38.51	11,340.47	8.71	20.37	0.88	0.32	0.18
Decile 8	77,031.28	12.14	50.65	15,927.45	12.24	32.60	1.01	0.34	0.21
Decile 9	98,591.62	15.54	66.20	23,256.14	17.87	50.47	1.15	0.37	0.23
Decile 10	214,411.44	33.80	100.00	64,475.52	49.53	100.00	1.47	0.40	0.29
Top 1%	663,770.63	10.46	100.00	224,485.30	17.25	100.00	1.65	0.45	0.35

Table 62: ATO: Summary statistics 2015

Quantile	Pre-tax income			Tax			Relative share Tax share/Income share	Tax rate	
	Mean	Share	Cumulative	Mean	Share	Cumulative		Marginal	Average
Decile 1	6,026.11	0.96	0.96	0.04	0.00	0.00	0.00	0.00	0.00
Decile 2	17,840.78	2.86	3.82	13.46	0.01	0.01	0.00	0.09	0.00
Decile 3	26,734.23	4.28	8.10	779.68	0.60	0.61	0.14	0.19	0.03
Decile 4	35,557.67	5.69	13.79	2,379.45	1.82	2.43	0.32	0.23	0.07
Decile 5	43,818.14	7.01	20.80	5,072.86	3.89	6.32	0.55	0.32	0.11
Decile 6	52,895.21	8.47	29.27	8,274.48	6.34	12.66	0.75	0.32	0.16
Decile 7	63,923.05	10.23	39.50	11,951.81	9.16	21.81	0.90	0.32	0.19
Decile 8	78,214.16	12.52	52.02	16,612.85	12.73	34.54	1.02	0.34	0.21
Decile 9	100,300.63	16.05	68.07	24,269.65	18.59	53.14	1.16	0.37	0.24
Decile 10	199,515.94	31.93	100.00	61,168.70	46.86	100.00	1.47	0.40	0.29
Top 1%	503,729.91	8.06	100.00	181,753.17	13.92	100.00	1.73	0.47	0.35

Table 63: ATO: Summary statistics 2016

Quantile	Pre-tax income			Tax			Relative share Tax share/Income share	Tax rate	
	Mean	Share	Cumulative	Mean	Share	Cumulative		Marginal	Average
Decile 1	5,721.35	0.91	0.91	0.18	0.00	0.00	0.00	0.00	0.00
Decile 2	17,839.45	2.83	3.73	13.68	0.01	0.01	0.00	0.09	0.00
Decile 3	26,869.51	4.26	7.99	800.70	0.60	0.61	0.14	0.19	0.03
Decile 4	35,888.03	5.68	13.67	2,454.06	1.84	2.45	0.32	0.24	0.07
Decile 5	44,429.74	7.04	20.71	5,299.62	3.97	6.41	0.56	0.32	0.12
Decile 6	53,760.50	8.51	29.22	8,587.03	6.43	12.84	0.75	0.32	0.16
Decile 7	65,067.75	10.31	39.53	12,394.41	9.28	22.11	0.90	0.32	0.19
Decile 8	79,557.49	12.60	52.13	17,164.47	12.85	34.96	1.02	0.35	0.22
Decile 9	102,141.99	16.18	68.31	25,072.23	18.76	53.72	1.16	0.37	0.24
Decile 10	200,087.66	31.69	100.00	61,832.74	46.28	100.00	1.46	0.41	0.29
Top 1%	493,875.63	7.82	100.00	181,755.81	13.60	100.00	1.74	0.47	0.36

Table 64: ATO: Income statistics for the top 1%

	N	Min	Mean	SD	Max
2004	1,012.00	202,409.00	307,381.57	178,960.83	1,950,298.00
2005	1,042.00	214,558.00	334,909.18	191,672.08	2,152,547.00
2006	1,065.00	216,519.00	400,420.27	175,144.40	1,561,107.00
2007	1,093.00	245,766.00	526,810.60	305,131.28	2,297,379.00
2008	1,161.00	251,994.00	410,136.32	243,625.21	1,793,960.00
2009	1,117.00	255,873.00	390,575.99	239,792.28	2,459,883.00
2010	1,122.00	269,287.00	403,372.40	279,724.98	2,354,164.00
2011	1,144.00	282,615.00	401,616.03	202,331.08	2,271,619.00
2012	2,339.00	294,417.00	520,571.93	360,963.57	3,257,635.00
2013	2,328.00	293,708.00	550,269.56	486,978.10	9,553,342.00
2014	2,377.00	311,579.00	663,861.03	719,036.54	6,531,263.00
2015	2,425.00	312,961.00	503,734.62	353,378.09	3,784,515.00
2016	2,482.00	315,360.00	493,979.92	320,307.23	4,047,334.00
All years	20,707.00	202,409.00	483,461.09	399,298.23	9,553,342.00

C.3 Changes in the income tax system - standard tax schedule, LITO and SAPTO

In this section we report major changes in the income tax schedule and LITO and SAPTO since 2004.

Table 65: Standard tax schedule 2004 - 2016

	Income thresholds				Tax rate			
	1	2	3	4	1	2	3	4
2004	6,000	21,600	52,000	62,500	0.17	0.30	0.42	0.47
2005	6,000	21,600	58,000	70,000	0.17	0.30	0.42	0.47
2006	6,000	21,600	63,000	95,000	0.15	0.30	0.42	0.47
2007	6,000	25,000	75,000	150,000	0.15	0.30	0.40	0.45
2008	6,000	30,000	75,000	150,000	0.15	0.30	0.40	0.45
2009	6,000	34,000	80,000	180,000	0.15	0.30	0.40	0.45
2010	6,000	35,000	80,000	180,000	0.15	0.30	0.38	0.45
2011	6,000	37,000	80,000	180,000	0.15	0.30	0.37	0.45
2012	6,000	37,000	80,000	180,000	0.15	0.30	0.37	0.45
2013	18,200	37,000	80,000	180,000	0.19	0.325	0.37	0.45
2014	18,200	37,000	80,000	180,000	0.19	0.325	0.37	0.45
2015	18,200	37,000	80,000	180,000	0.19	0.325	0.37	0.47
2016	18,200	37,000	80,000	180,000	0.19	0.325	0.37	0.47

Note: In 2004, those earning below \$6,000 paid 0 tax. Those earning between \$6,001 and \$21,600 faced a marginal tax rate of 17%. Those earning between \$21,601 and \$52,000 faced a marginal tax rate of 30%.

Table 66: Low Income Tax Offset (LITO) 2004 - 2016

	Maximum offset	Threshold 1	Threshold 2	Taper rate
2004	235	21,600	27,475	0.04
2005	235	21,600	27,475	0.04
2006	235	21,600	27,475	0.04
2007	600	25,000	40,000	0.04
2008	750	30,000	48,750	0.04
2009	1,200	30,000	60,000	0.04
2010	1,350	30,000	63,750	0.04
2011	1,500	30,000	67,500	0.04
2012	1,500	30,000	67,500	0.04
2013	445	37,000	66,667	0.015
2014	445	37,000	66,667	0.015
2015	445	37,000	66,667	0.015
2016	445	37,000	66,667	0.015

Note: In 2004, those earning below \$21,600 was eligible for a \$235 offset from their income tax liability. For every dollar above this threshold, the offset decreased by 4% until \$27,475. Those earning above the threshold of \$27,475 are not eligible for LITO.

Table 67: Senior Australians and Pensioners Tax Offset (SAPTO) for singles 2004 - 2016

	Maximum offset	Threshold 1	Threshold 2	Taper rate
2004	2,230	20,500	38,340	0.0125
2005	2,230	20,500	38,340	0.0125
2006	2,230	21,968	39,808	0.0125
2007	2,230	24,867	42,707	0.0125
2008	2,230	25,867	43,707	0.0125
2009	2,230	28,867	46,707	0.0125
2010	2,230	29,867	47,707	0.0125
2011	2,230	30,685	48,525	0.0125
2012	2,230	30,685	48,525	0.0125
2013	2,230	32,279	50,119	0.0125
2014	2,230	32,279	50,119	0.0125
2015	2,230	32,279	50,119	0.0125
2016	2,230	32,279	50,119	0.0125

Note: The Senior Australians Tax Offset was replaced by the Senior Australians and Pensioners Tax Offset from 1 July 2012.

D Appendix D: Tax Progressivity and redistribution from HILDA 2001-16

In the main text, we report the results using the ATO and HILDA between 2004 and 2016. In this section, we provide additional results of tax progressivity and redistributive effect of income tax using HILDA data from 2001 to 2016.

Figure 24: Trends in income tax progressivity 2001 - 2016

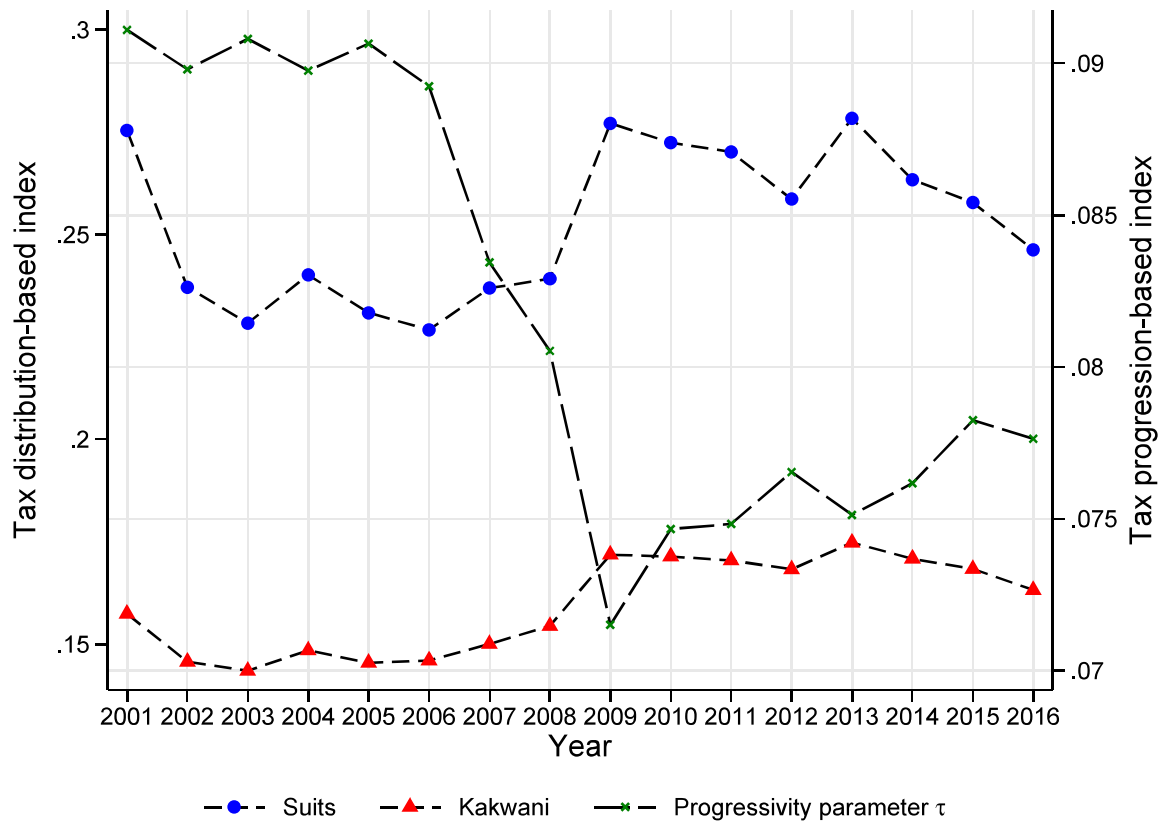


Figure 25: Trends in the redistributive effect of income tax 2001 - 2016

