

## 22.18 Individual income tax statistics, by income class, 1976, 1977 and 1978

Income and class based on total income	Taxpayers			Total income assessed			Federal tax payable			Average federal tax		
	1976	1977	1978	1976	1977	1978	1976	1977	1978	1976	1977	1978
				\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$	\$	\$
Under \$2,000	7,851	2,132	2,515	7,875	1,580	1,490	27	14	50	3	7	20
\$2,000 and under \$3,000	76,623	27,400	19,006	202,839	74,317	53,124	215	118	33	3	4	2
\$3,000 " \$5,000	540,988	295,207	131,077	2,305,598	1,300,234	542,382	26,404	10,170	489	49	35	4
\$5,000 " \$7,000	1,124,700	934,486	696,187	6,801,858	5,663,446	4,275,870	277,466	180,752	73,242	247	193	105
\$7,000 " \$10,000	1,889,946	1,782,053	1,620,393	15,998,873	15,175,045	13,872,589	1,109,012	867,468	612,593	587	487	378
\$10,000 " \$15,000	2,506,617	2,477,668	2,505,034	30,999,183	30,641,630	30,995,323	3,099,316	2,553,906	2,229,065	1,236	1,031	890
\$15,000 " \$25,000	2,072,813	2,493,959	2,792,342	38,658,477	46,972,495	53,110,062	5,014,661	5,257,538	5,575,803	2,419	2,108	1,997
\$25,000 " \$50,000	510,171	663,818	—	16,136,599	20,861,673	—	2,663,711	3,035,329	—	5,221	4,573	—
\$50,000 and over	77,022	87,995	988,131 <sup>1</sup>	6,186,134	7,034,811	36,790,544 <sup>1</sup>	1,617,362	1,552,477	5,571,195 <sup>1</sup>	20,999	17,302	5,638 <sup>1</sup>
Total	8,806,731	8,764,718	8,754,685	117,297,437	127,725,229	139,641,385	13,808,174	13,457,774	14,062,471	1,568	1,535	1,606

<sup>1</sup>Income range of \$25,000 and over.

## 22.19 Number of taxpayers and amounts of income and tax, by occupational class, 1976, 1977 and 1978

Occupational class	1976			1977			1978		
	Taxpayers	Total income assessed \$'000	Federal tax payable \$'000	Taxpayers	Total income assessed \$'000	Federal tax payable \$'000	Taxpayers	Total income assessed \$'000	Federal tax payable \$'000
Employees	7,544,416	99,020,796	11,560,655	7,517,168	108,284,248	11,384,764	7,422,421	116,139,426	11,764,627
Farmers	143,723	2,279,606	237,056	117,569	1,923,327	153,610	118,124	2,077,628	153,846
Fishermen	17,980	182,393	18,299	21,036	242,962	22,060	24,433	349,466	36,093
Self-employed professionals									
Accountants	7,634	279,527	57,048	7,305	275,696	49,379	7,519	295,159	49,391
Medical doctors and surgeons	27,395	1,350,849	311,910	26,586	1,374,972	280,231	26,382	1,440,727	288,138
Dentists	6,529	282,943	64,684	7,024	308,479	60,814	7,017	329,456	63,426
Lawyers and notaries	12,718	570,510	135,056	13,442	592,765	116,718	13,422	595,388	112,078
Consulting engineers and architects	2,969	120,618	27,138	3,103	113,392	20,850			
Entertainers and artists	6,719	76,777	7,956	6,042	73,157	6,693	30,387	637,150	82,284
Other professionals	18,910	361,325	56,765	19,520	389,644	53,048			
Salesmen	23,821	375,557	48,184	20,339	340,714	38,849	21,926	399,881	42,876
Business proprietors	284,947	3,897,898	457,155	274,146	4,029,781	405,941	271,278	4,316,737	415,898
Investors	248,641	4,271,421	514,400	248,444	4,802,336	516,748	302,167	7,218,839	666,983
Property owners	47,720	819,976	113,215	48,568	918,404	112,151	47,938	1,036,632	118,969
Pensioners	179,972	1,901,269	119,146	178,398	2,154,546	137,914	198,434	2,629,907	163,159
All others	232,637	1,505,972	79,507	256,028	1,900,806	98,003	263,237	2,174,988	104,702
Total	8,806,731	117,297,437	13,808,174	8,764,718	127,725,229	13,457,774	8,754,685	139,641,385	14,062,471