

# Giving Trends and Opportunities

Total  
giving

Structured  
giving

Individual  
giving

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**Acknowledgements**

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We are particularly grateful for the contribution of John McLeod (JBWere).

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# Giving Trends and Opportunities

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Total giving

**\$13.1 billion**

Structured giving

**\$2.4 billion**

Structured giving entities

**>5,400**

Tax-deductible giving from individuals

**\$3.8 billion**

Percentage of individual tax-payers that claimed a tax-deduction

**29%**



# Total Giving

## Total giving in Australia was \$13.1 billion in 2017-18

Australia's total giving — at 0.81 per cent of GDP — is below global peers such as NZ (1.84 per cent), the US (2.1 per cent), Canada (1.0 per cent) and the UK (0.96 per cent).

ACNC data shows donations have increased from \$10.5 in 2018 to \$12.7 billion in 2020 (This data is different to total giving data above as the estimated total giving figure includes estimations of in-kind contributions and paid volunteering (largely from Corporate sector) and estimates of donations to charities and non-for-profits that are not registered with the ACNC).

Australia's environment for philanthropy ranks 19th in the world. At 4.28 out of 5, our Global Philanthropy Environment Index score is reasonable, but in a bracket below a group of 12 advanced economies with scores in the 4.5-5.0 range.





## How giving in Australia compares to global peers

Philanthropy occurs within the context of the nation's economy and government and each nation has differences. One way to compare across nations is giving compared to GDP.

### Total giving as a percentage of GDP is 0.81 per cent

(2016), lagging behind global peers, including:

- UK: 0.96 per cent in 2018
- Canada: 1 per cent in 2013
- New Zealand: 1.84 per cent in 2018
- USA: 2.1 per cent in 2019

**Individual giving** is also much lower, at 0.38 per cent of GDP compared to:

- UK: 0.54 per cent (2013)
- Canada: 0.77 per cent (2013)
- New Zealand 0.67 per cent (2018)
- USA: 1.44 per cent (2015)

## International benchmark for giving: giving as a percentage of GDP

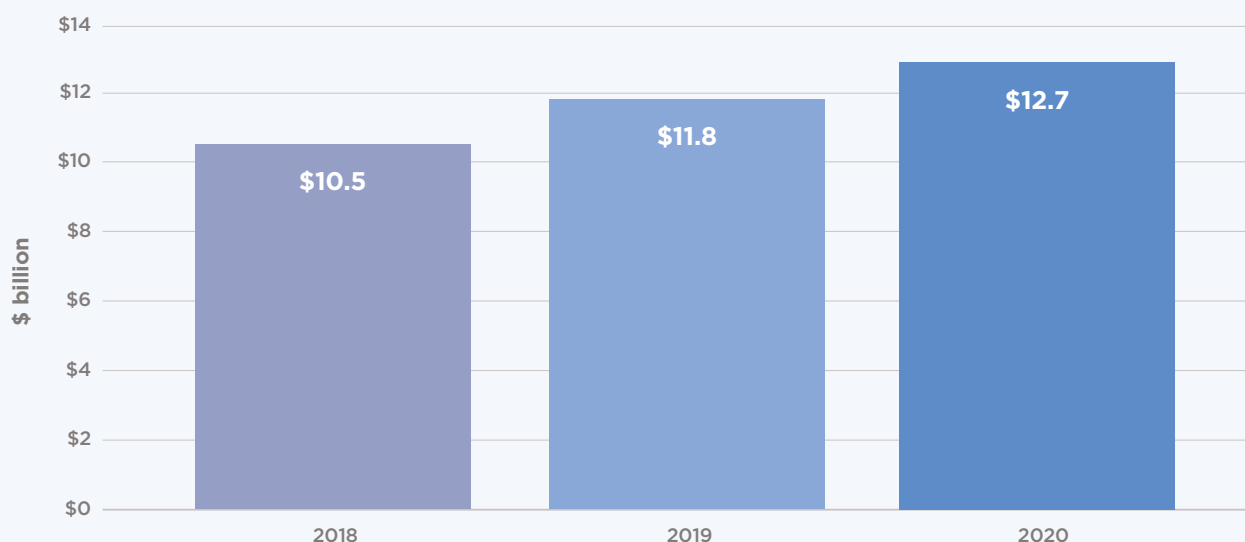
	Australia	UK	Canada	NZ	USA
Total giving as a % of GDP	<b>0.81%</b> (2016)	0.96% (2018)	1% (2013)	1.84% (2016)	2.1% (2019)
Individual giving as a % of GDP	<b>0.38%</b> (2016)	0.54% (2013)	0.77% (2013)	0.77% (2018)	1.44% (2015)

Note: Data collection dates vary based on availability across jurisdictions.

## Donations and bequests to charities exceeds \$10 billion a year

ACNC data shows that donations contributed **\$10.5 billion** to Australian charities **in 2018**, rising to **\$12.7 billion in 2020**.

### Donations and bequests to charities

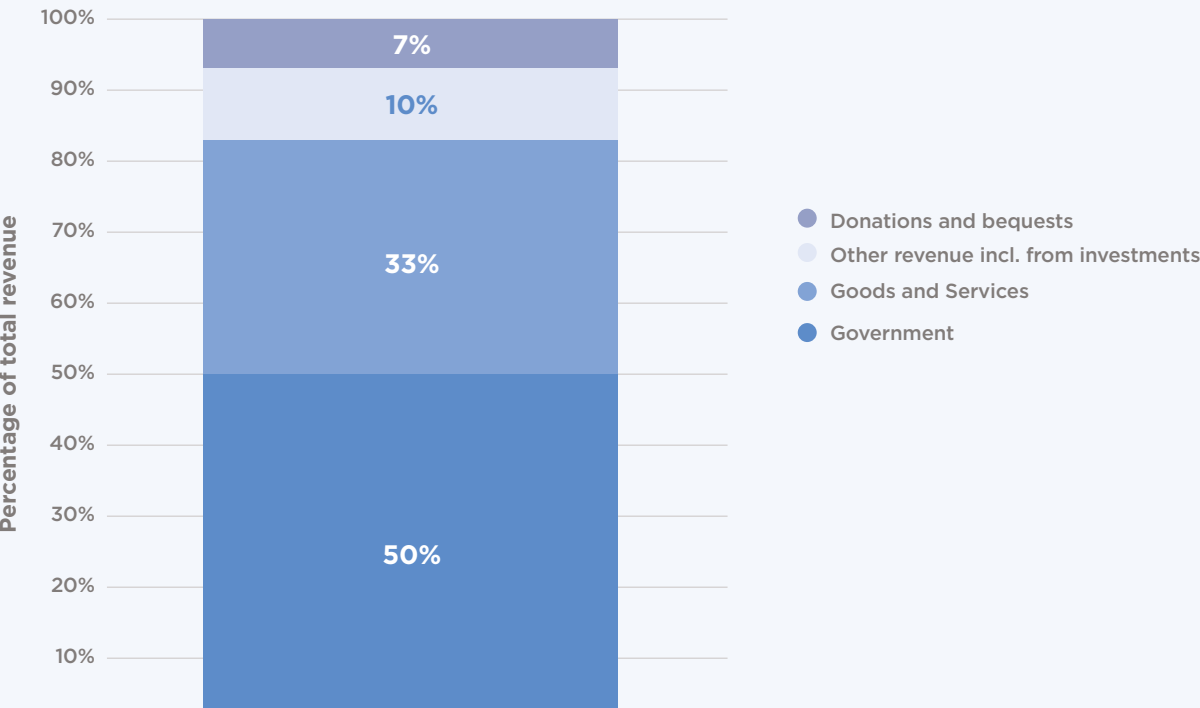


Breakdown of charity revenue

Charity revenue came from:

- **Donations and bequests**  
(\$12.7 billion or 7 per cent of total charity revenue);
- **Government**  
(\$88.7 billion or 50 per cent of revenue);
- **Goods and services**  
(\$57.2 billion or 33 per cent of revenue);
- **Other revenue including investments**  
(\$17.3 billion or 10 per cent of revenue)

Revenue breakdown of Australian Charities, 2020

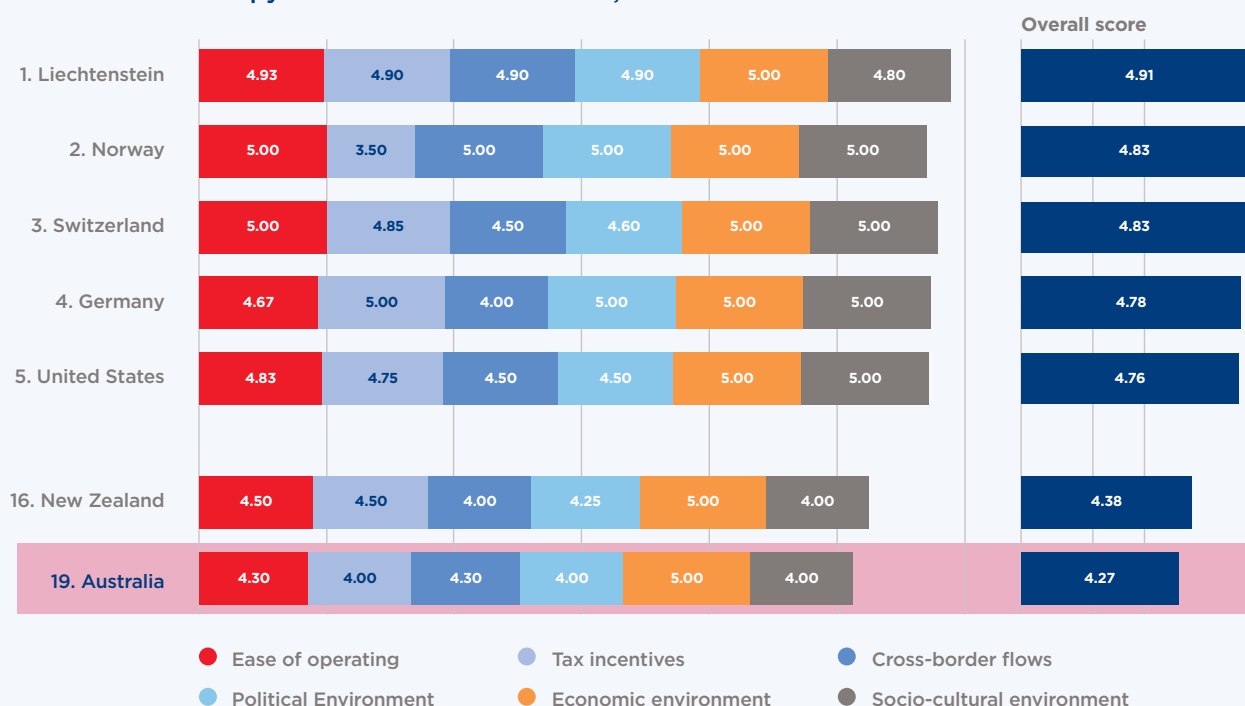


## Australia's environment for philanthropy

Australia's environment for philanthropy ranks 19th in the world. At 4.28 out of 5, our Global Philanthropy Environment Index score is reasonable, but below a group of advanced economies with scores in the 4.5–5.0 range, which are Belgium, Denmark, Finland, France, Germany,

Liechtenstein, Netherlands, Norway, Singapore, Sweden, Switzerland and the United States. More information on Australia's environment for philanthropy and how it can be improved is available on the Philanthropy Australia website.

### Global Philanthropy Environment Index Scores, 2022





# Structured Giving

## An estimated \$2.6 trillion will pass between generations over 20 years.

### Structured giving has huge potential.

Since being established in 2001, 2,060 Private Ancillary Funds (PAFs) have been created, with assets of \$7.6 billion. PAFs distributed more than \$4.6 billion to charity between 2000-01 to 2019-20, including almost \$521 million in 2019-20.

In 2019-20, there were 1,373 Public Ancillary Funds (PuAFs) with \$4 billion in assets distributing \$350 million to charity.

There is huge potential to use Australia's rising wealth to grow structured giving.

- An estimated \$2.6 trillion will pass between generations over 20 years.
- Only 53% of Australians with incomes over \$1 million give to charity and receive a tax deduction, compared to 90% in the United States.

- Australia's 'Top 200' have \$555 billion in wealth, an average of \$2.77 billion each. This is an increase from \$209 billion in 2016 and from an average of \$1.05 billion each.

Philanthropy Australia's **A Blueprint to Grow Structured Giving** aims to double structured giving from \$2.5 billion to \$5 billion between 2020 and 2030.



## Why people give

Most philanthropists are motivated by the belief that their giving makes a difference.

### Top reasons for giving – Philanthropists

Belief that giving can make a difference	93%
Desire to give back to the community	78%
Sense of personal satisfaction from giving	78%
Philosophical beliefs	74%
Desire to set an example	74%

## What is structured giving?

- There was an estimated **\$2.4 billion of structured giving** in Australia in 2017-18.
- **Structured giving** refers to relatively large-scale planned giving. It may involve using a vehicle, such as private or public ancillary funds, sub-funds and giving circles and bequests (testamentary or other legacy trusts). It can also occur without a vehicle,

through corporate cash donations, or larger scale and planned contributions from individuals and families. Visit the Philanthropy Australia website for further details relating to the different types of philanthropic structures in Australia.

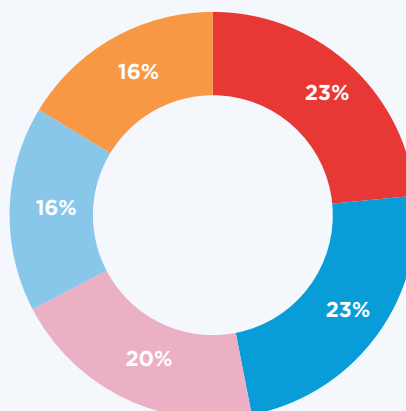
- **Charitable Trusts** are commonly preferred for donors wanting to donate to charities that do not have DGR status. In 2018-19, there were

over **2,100** active in Australia. They are estimated to have held about **\$7.7 billion** in net assets in 2015-16.

- **Bequests** are donations made through a will. Only about **7% of Australians** leave a bequest in their will, averaging about \$40,000 – \$50,000.
- Read details about Private Ancillary Funds (PAFs) on page 8 and Public Ancillary Funds (PuAFs) on page 10.

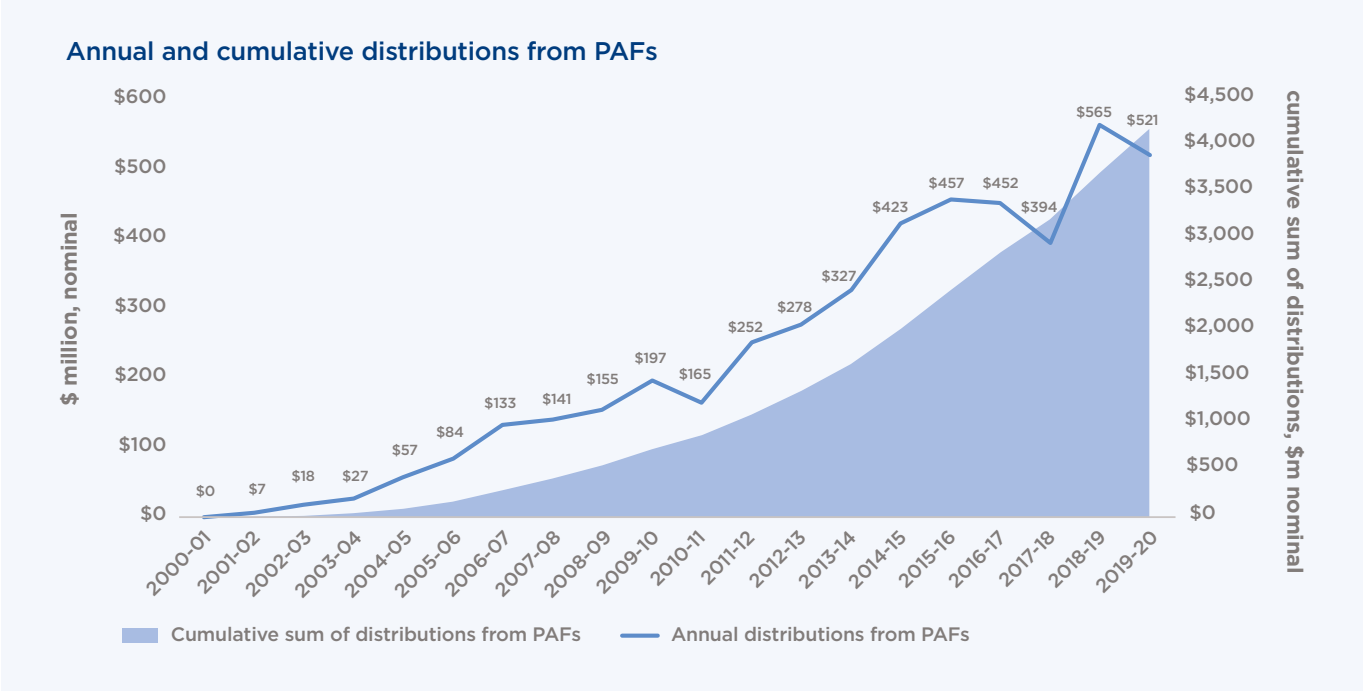
### Structured giving breakdown

- Corporate cash donations
- Other charitable trusts
- Bequests
- Private Ancillary Funds
- Public Ancillary Funds



How much is donated from Private Ancillary Funds (PAFs)

- PAFs distributed over **\$4.6 billion** between 2000-01 and 2019-20. Annual distributions are growing strongly, reaching **\$521 million** by 2019-20.
- PAFs are charitable trusts set up by individuals, families or associations which donate money, property or other assets to charities with DGR status. Every year, PAFs must distribute at least 5% of the value of net assets.



Note: the fall between 2016-17 and 2017-18 was largely due to the change in Paul Ramsay Foundation’s status from PAF to Public Benevolent Institution.

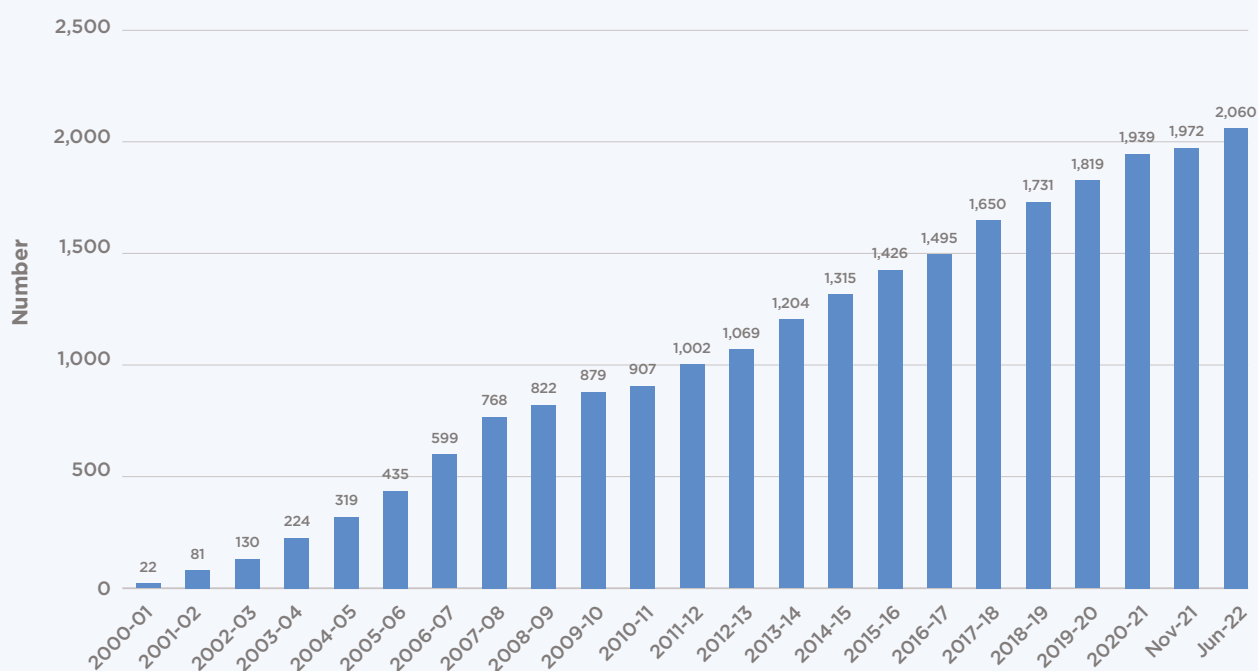




## Private Ancillary Funds: Net assets and Total Number

Since 2000-01, the number of PAFs has increased on average by around 100 per year — **or 6.7% per year**, reaching **2,060** by June 2022. Net assets have grown strongly to reach **\$7.6 billion** by 2019-20.

Total number of PAFs

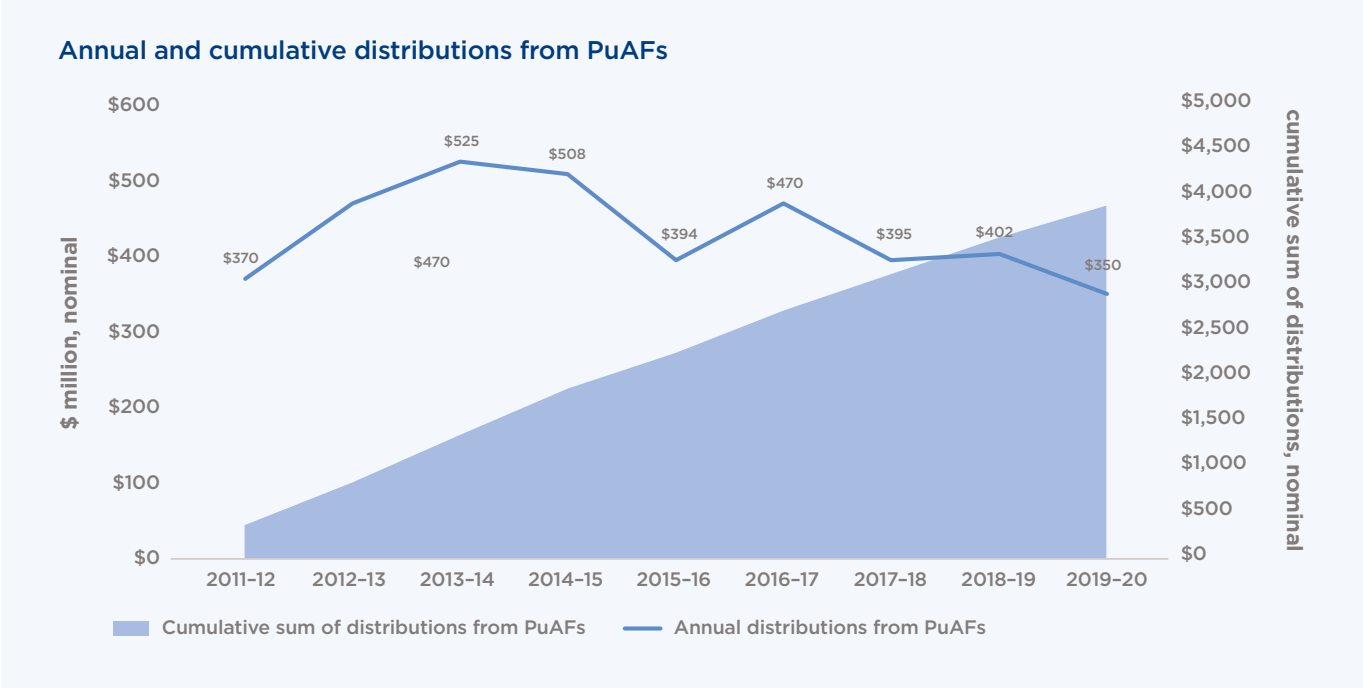


Net assets of PAFs



How much is donated from Public Ancillary Funds (PuAFs)

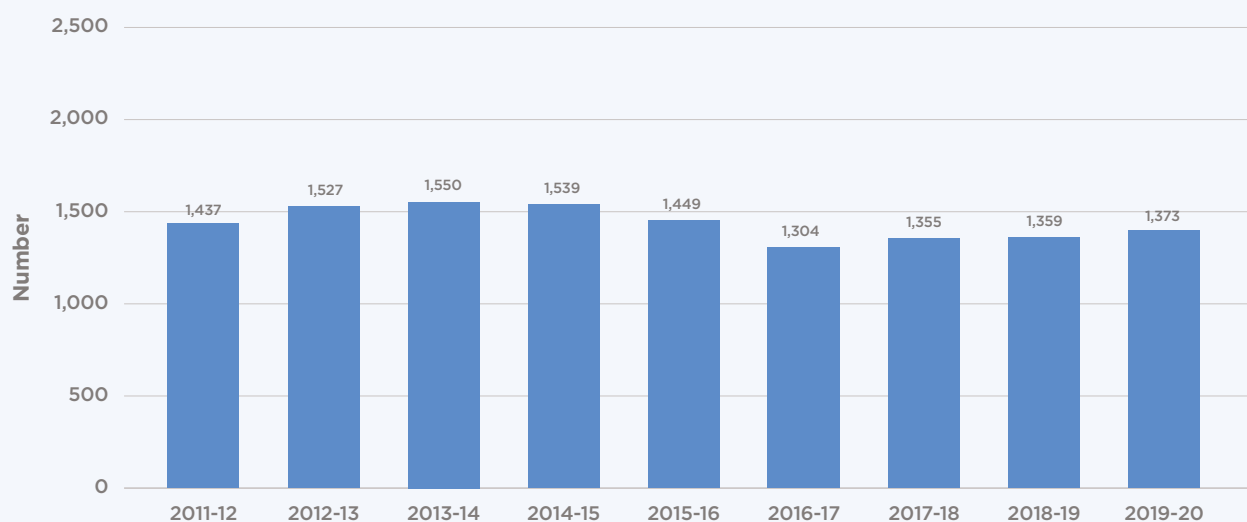
- PuAFs distributed **\$350 million** to charity in 2019-20 and **\$3.9 billion** between 2011-12 and 2019-20
- PuAFs raise funding from the public to donate to Item 1 DGR charities. PuAFs also enable donors to give through a sub-fund, which is a fast-growing method of giving. Every year, the PuAF must distribute a minimum 4% of net assets.



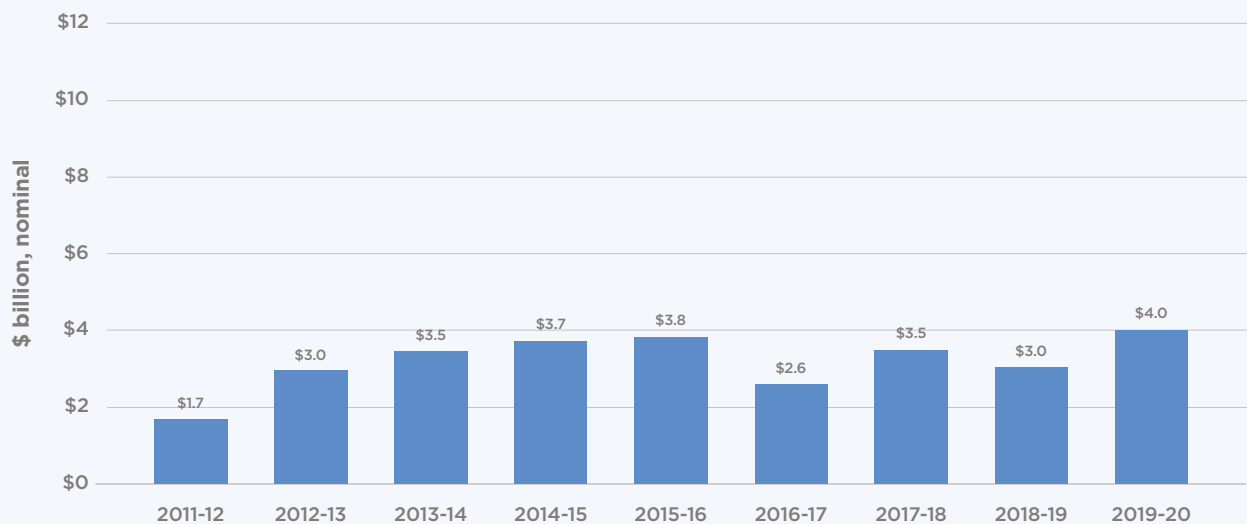
## Public Ancillary Funds: Net assets and Total Number

- There were **1,373** PuAFs in 2019-20 with net assets of **\$4 billion**.
- PuAFs have lower levels of net assets than PAFs but distribute disproportionately more each year. PuAFs distributed about **8.8%** the value of their net assets in 2019-20 with some of them acting as 'flow through' fundraising vehicles (the fundraising arm of a charity), while PAFs distributed 6.8%.

### Total number of PuAFs



### Net assets of PuAFs

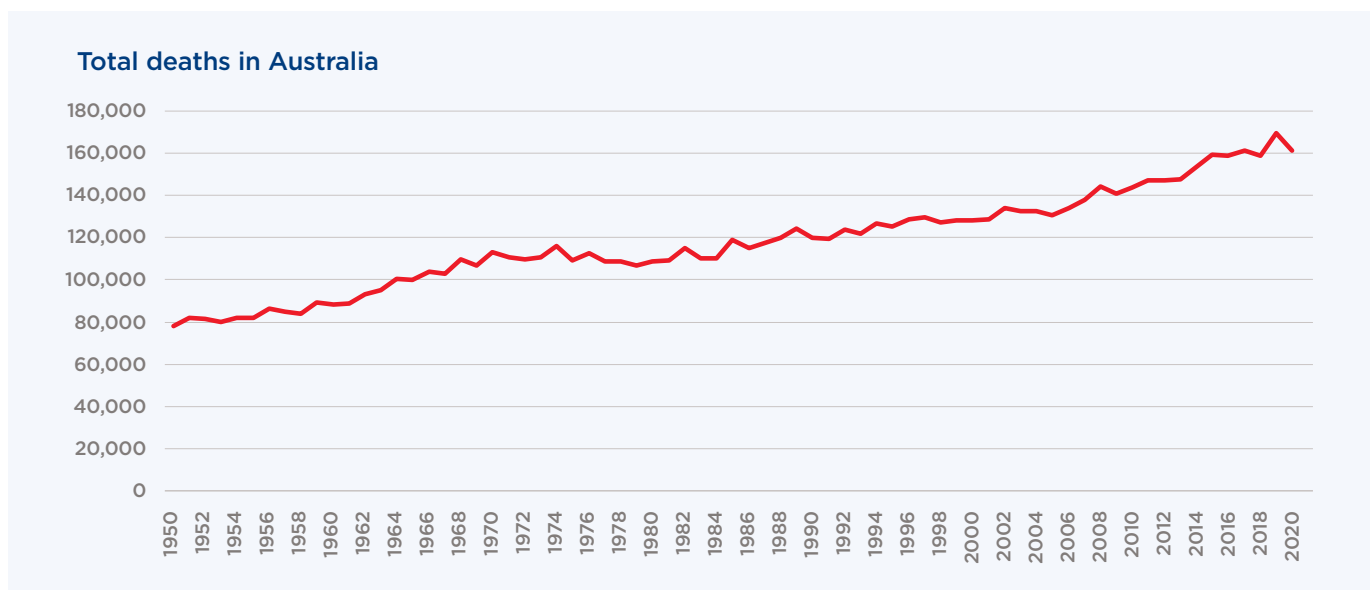
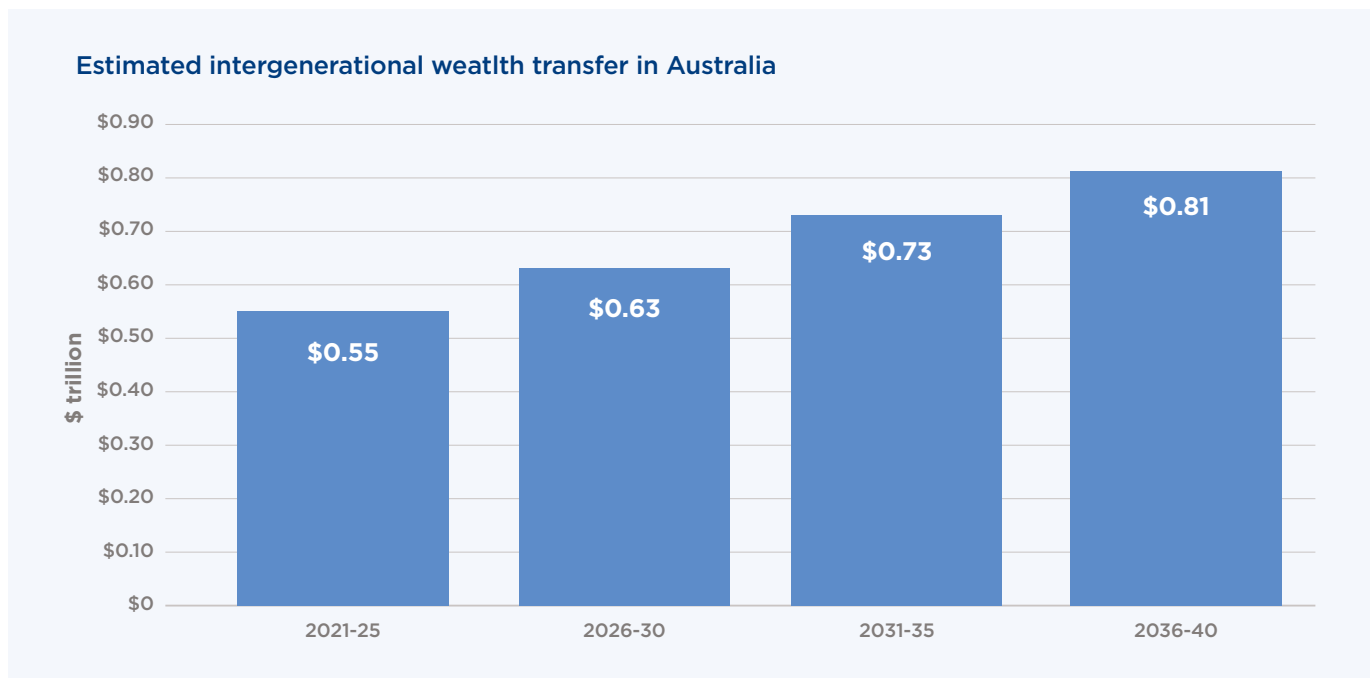




## Opportunity to grow giving: Intergenerational Wealth Transfer

- It is estimated **\$1.1 trillion of wealth** will be transferred across a generation over the 10 years to 2030 in Australia and **\$2.6 trillion by 2040.**
- The ageing population presents an opportunity to increase giving through:
  - Establishing a structured entity to generate a long-term legacy
  - Bequests
  - Superannuation

## Estimated intergenerational wealth transfer in Australia

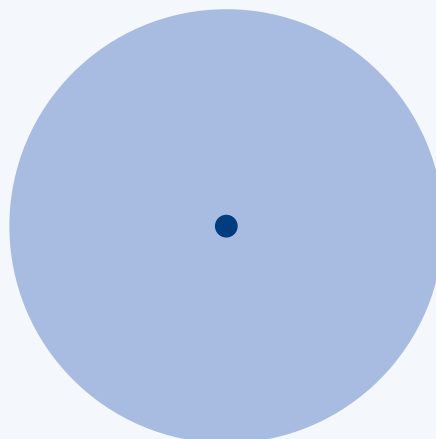


## Opportunity to grow structured giving: Drawing on Australia's rising wealth

- There is a huge opportunity to tap into Australia's growing wealth and increase structured giving in Australia.
- The combined estimated wealth of The Australian's Top 250 Rich people is **\$574 billion** in 2022.\*
- **\$0.87 billion** was distributed from PAFs and PuAFs in 2019–20.
  - This is only **0.15%** of the wealth of The Australian's Top 250 Rich people in 2022.

### Rich List vs Structured Giving

- Top 250 Rich List Total Wealth, 2022: \$574 billion
- Structured giving, 2019–20: \$0.87 billion



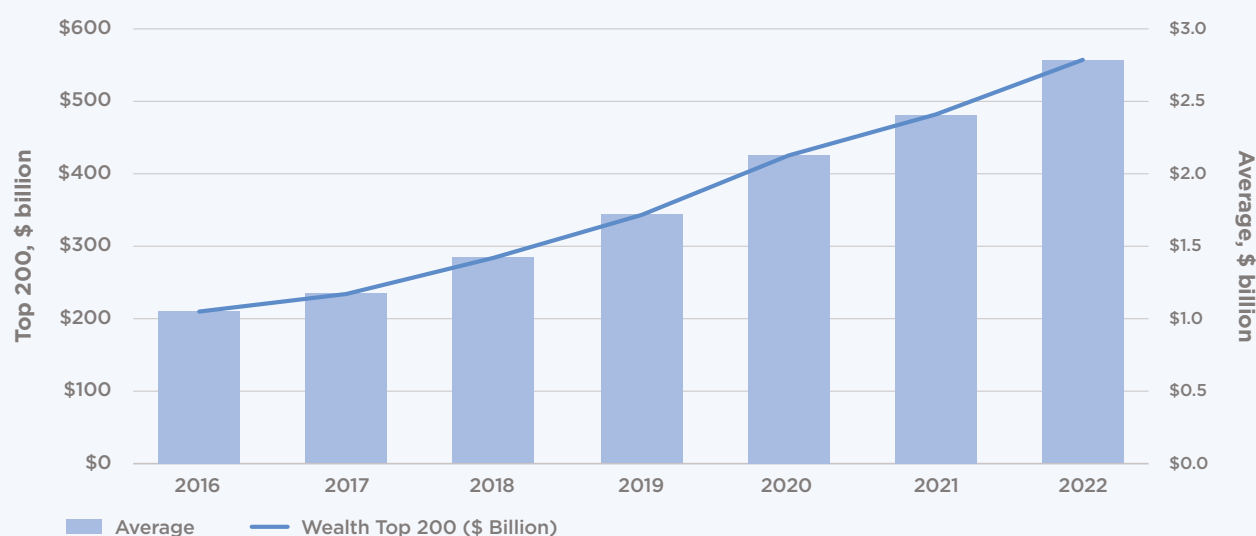
## Opportunity to grow giving: Drawing on rising wealth among 'The Top 200'

Similar to the Top 250 wealthy Australians produced by The Australian, The Australian Financial Review's Top 200 Rich List shows a wealth increase of \$346 billion in 6 years, from \$209 billion in 2016 to \$555 billion in 2022.

- This is an average increase of \$1.7 billion per person on the list from \$1.05 billion in 2016 to \$2.77 billion in 2021.

This presents an immense opportunity to increase giving from wealthy Australians.

### AFR Top 200 Rich List



## Opportunity to grow corporate giving

The **top 50** corporates gave **\$1.33 billion** into community investment in 2021.

- This was **0.80% of pre-tax profit in 2021**.
  - USA rate is 0.90%.
  - The proportion in Australia was higher in 2020 due to lower profits and large donations in response to the 2019-20 Summer Bushfires.

Giving from the corporate sector in Australia is **large** and **important**. As well as receiving cash donations, recipients' partner with corporates on pro-bono, skilled volunteering activities and in-kind contributions.

There is scope to **increase giving** from the **corporate** sector since in Australia there is a pre-tax profit of around **\$500 billion annually in total**.

- Many companies are joining the '**Pledge 1% movement**' — pledge 1% of time, equity, product and profit to the community.

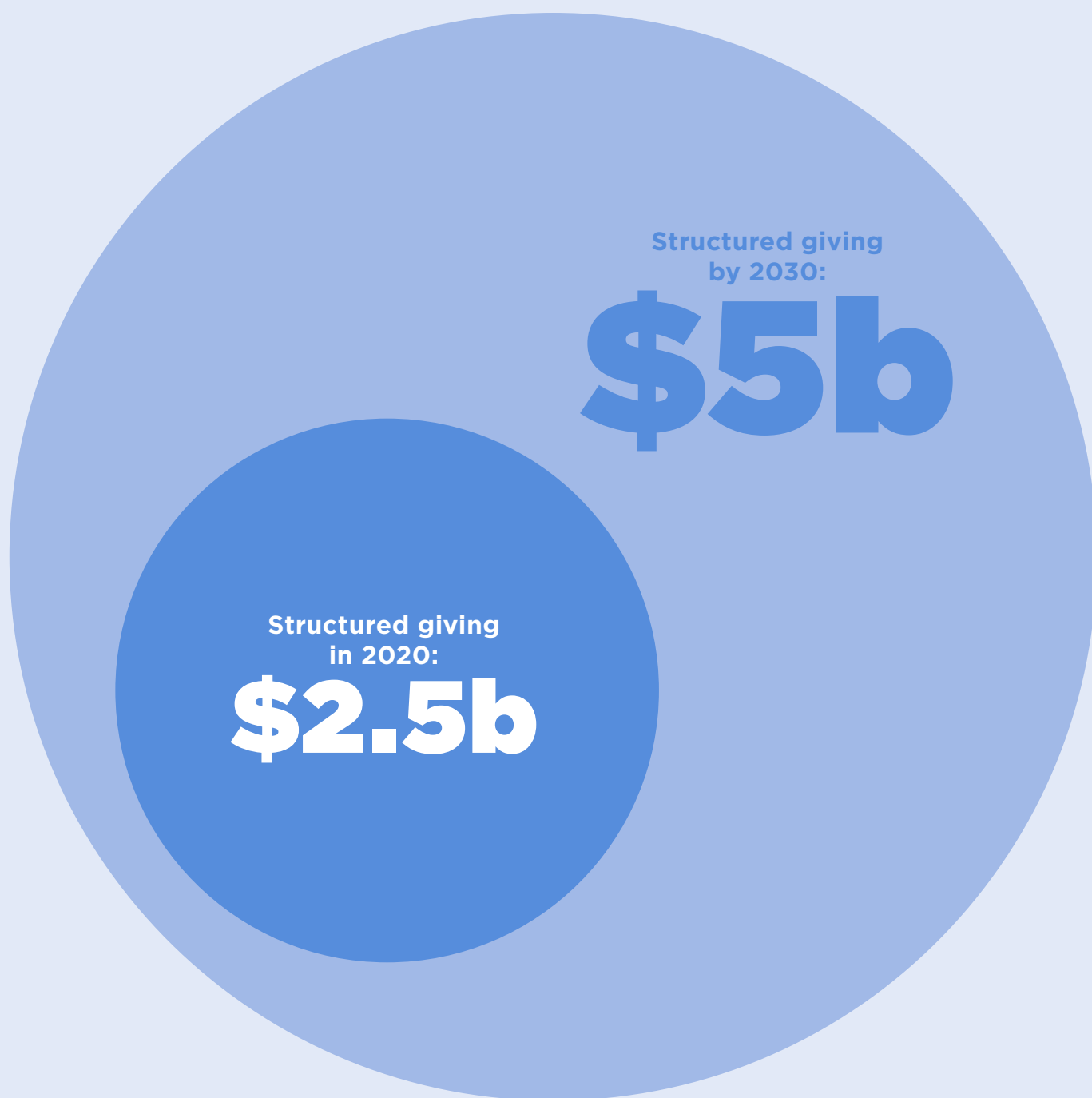
Top 50 for Corporate Community Investment





# How to double structured giving by 2030

Read Philanthropy Australia's **Blueprint to grow structured giving**



# Individual Giving

## Individual giving is increasing, but the proportion of Australians giving is falling.

The proportion of Australians giving has fallen from 38 to 29 per cent between 2010-11 and 2019-20.

- Individual giving has increased from \$0.74 billion to \$3.85 billion between 1999-00 and 2019-20.

The JBWere NAB Charitable Giving Index — which captures around one-fifth of the giving provided to charities — showed:

- While annual falls in giving due to COVID were modest at 3% and 4% in 2020 and 2021, measured against past trends, the income loss was almost \$1 billion per year.
- There was a significant recovery from December 2020 that should propel giving back to record levels in 2021-22.



## Why people give

- Most individual giving is motivated to support a good cause or charity.
- Giving Australia surveys in 2016 found the top reasons for giving have remained the same since 2005.

### Top reasons for giving – Individuals

It's a good cause/charity	39%
I respect the work it does	21%
Sympathy for those it helps	14%
I/someone I know has/had a condition it tries to cure	13%
I/someone I know has directly benefited from its services	11%

## Volunteering is so important to the sector but is declining

- The value of **volunteering is extraordinarily important**. It is larger than all other forms of giving combined in Australia.
- But the proportion of volunteers engaging through an organisation in the adult population has **fallen from 34% in 2006 to 29% in 2019** then again during the beginning of the COVID-19 pandemic in **2020 to 25%**.

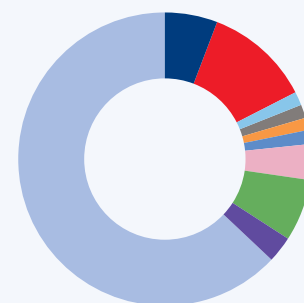
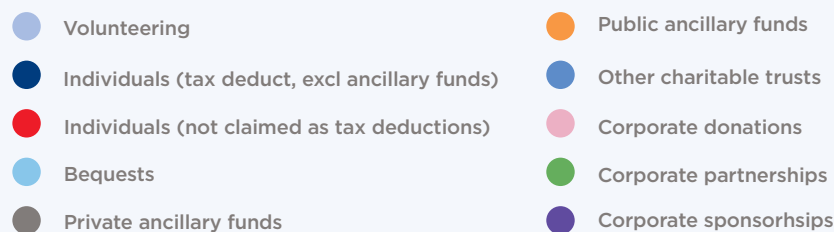
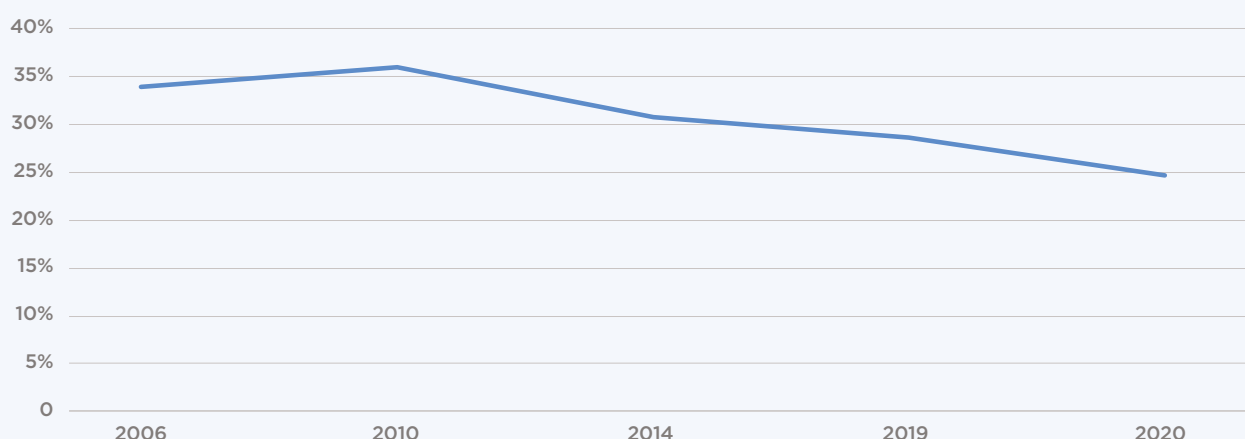


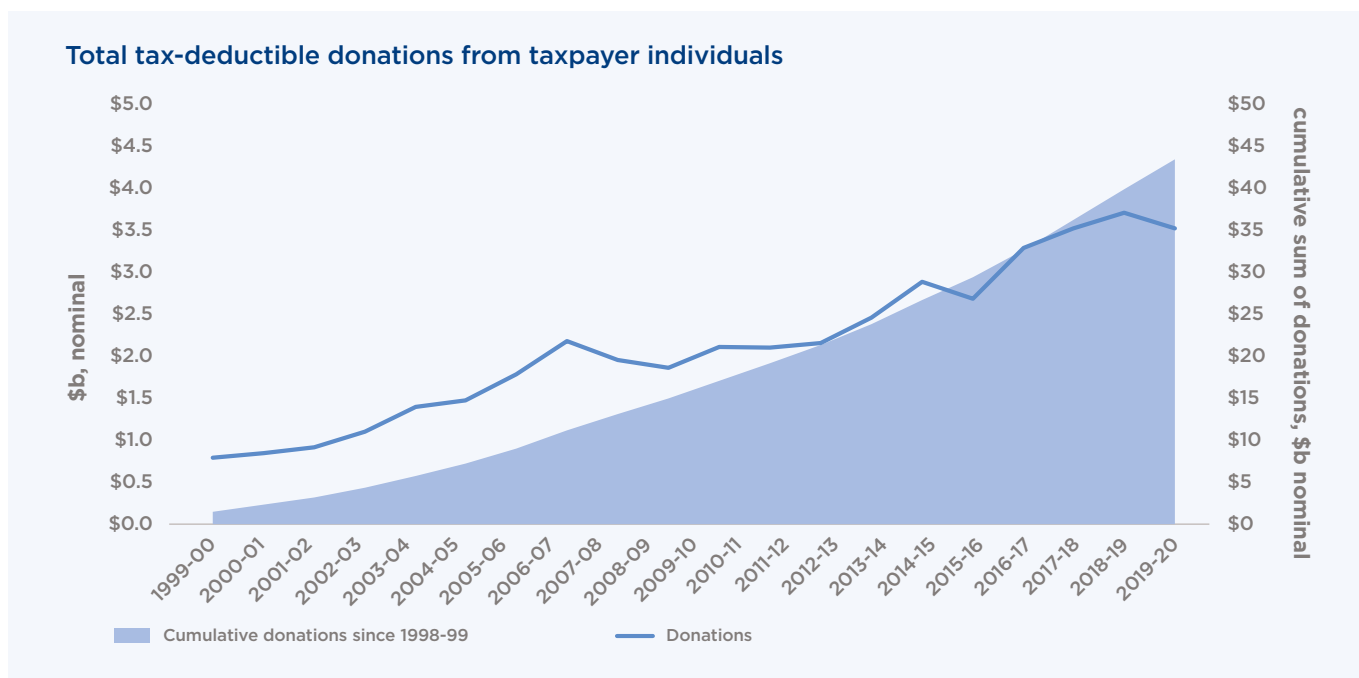
Chart copied from McLeod, J, April 2018, The Support Report — The changing shape of giving and the significant implications for recipients, JBWere.

### Adults (18 years+) volunteering through an organisation



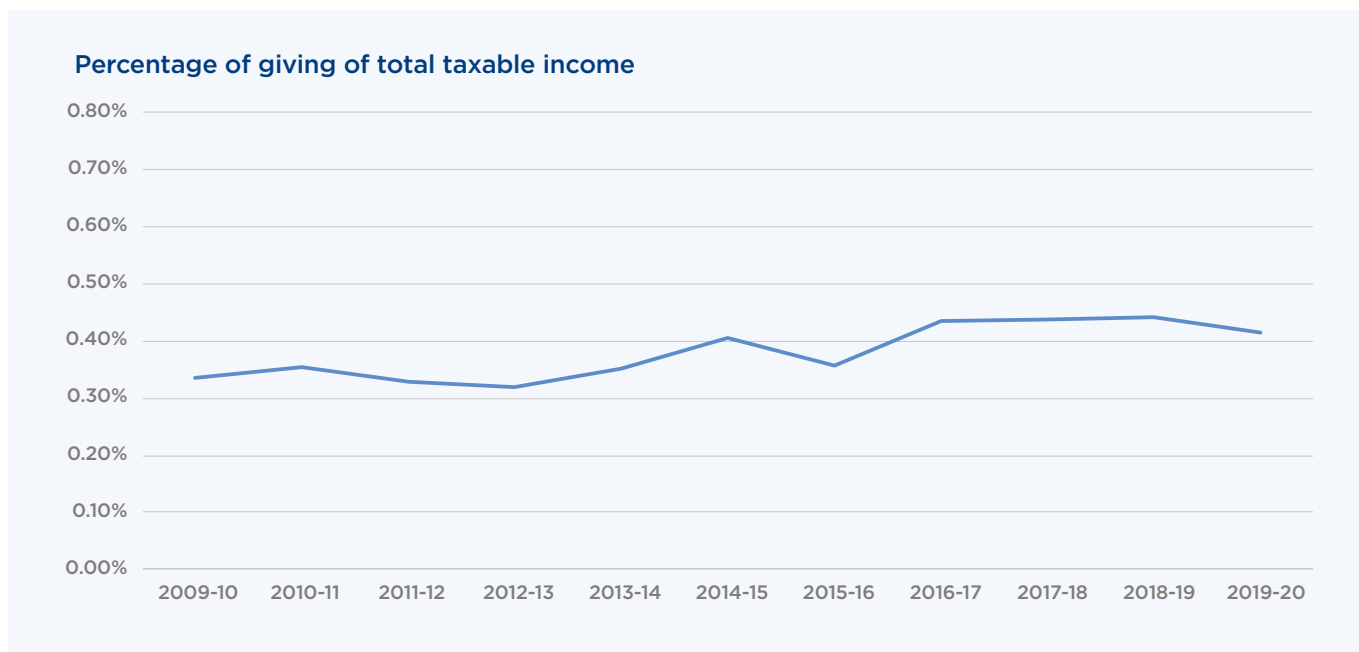
## How much tax-deductible giving from individuals has changed over time

ATO data shows **tax-deductible donations claimed by individuals donated was \$3.8 billion** in 2019-20, up from **\$0.7 billion** in 1999-00 (217% increase in real terms). **\$47.5 billion** was donated over this 20-year period.



## Giving as a proportion of incomes has been flat over time

- The increase in giving is in line with growing population and incomes.
- As a proportion of income giving has been fairly flat over the decade.
- Tax-deductible **donations** from individuals plateaued at around **0.40%** in 2019-20 only up from **0.33%** in 2009-10.

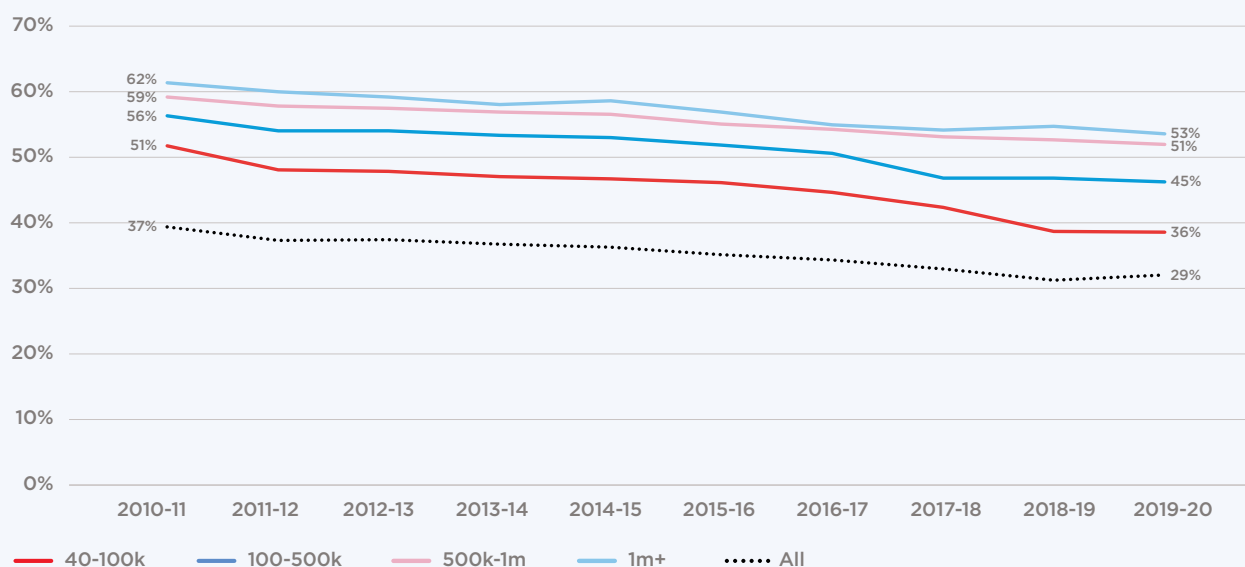




## The proportion of taxpayers claiming a donation has fallen

- The proportion of taxpayers claiming donations has **fallen in every income bracket**, and overall from **37%** to **29%** between 2010-11 to 2019-20.
- If 37 per cent were still giving the average amount in 2019-20, an additional **\$1.1 billion** would be flowing to charity each year.

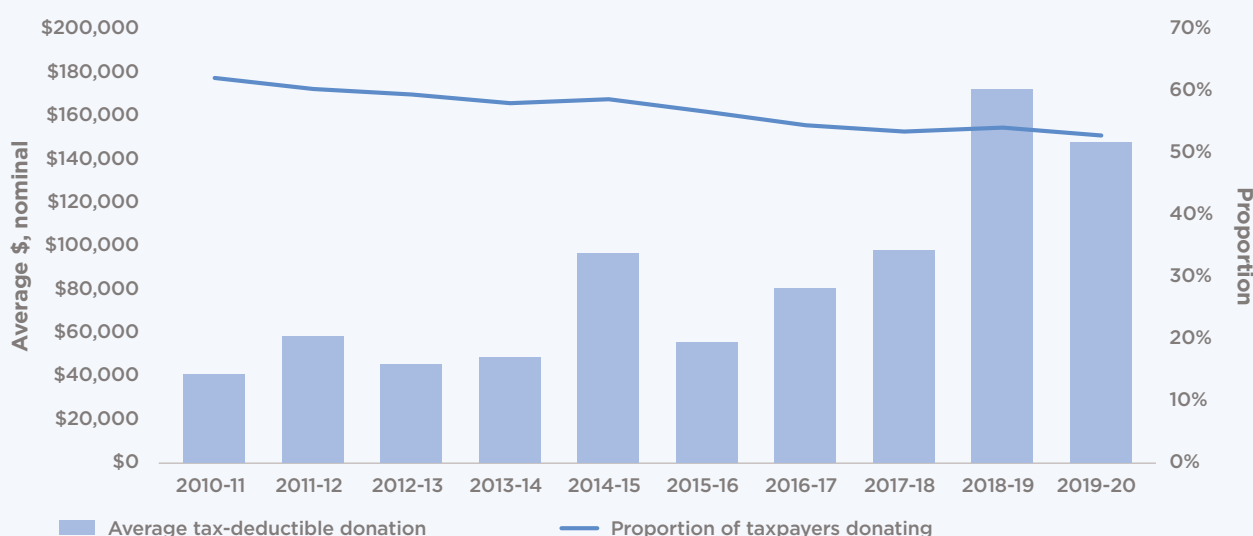
Percentage of taxpayers claiming a donation by income bracket



## Potential to grow giving from the \$1 million plus income earners

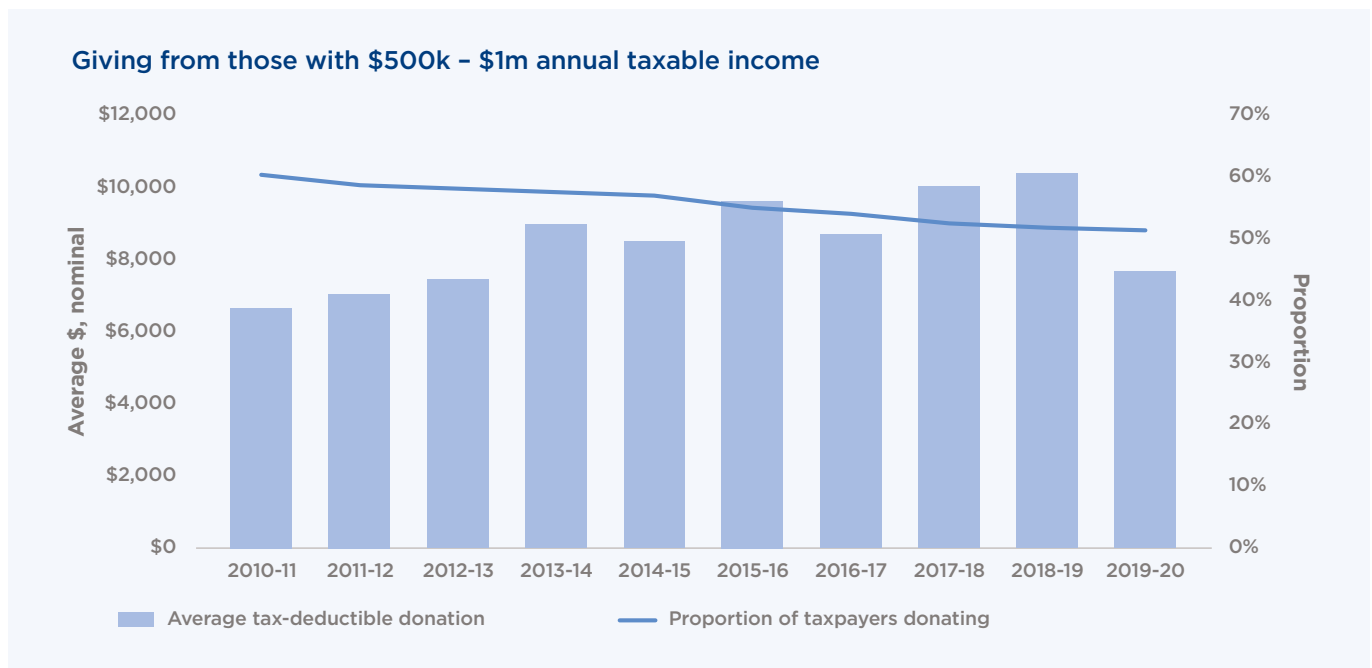
- There is enormous potential for people earning \$1 million or more per year to increase donations to charity.
- The proportion of taxpayers claiming a donation has fallen from **62%** in 2010-11 to **53%** in 2019-20.
- Positively the average tax-deductible donation has increased from **\$44,000** in 2010-11 to **\$148,000** in 2019-20.

Giving from those with \$1m+ annual taxable income



## Potential to grow giving from the \$500k - \$1 million income earners

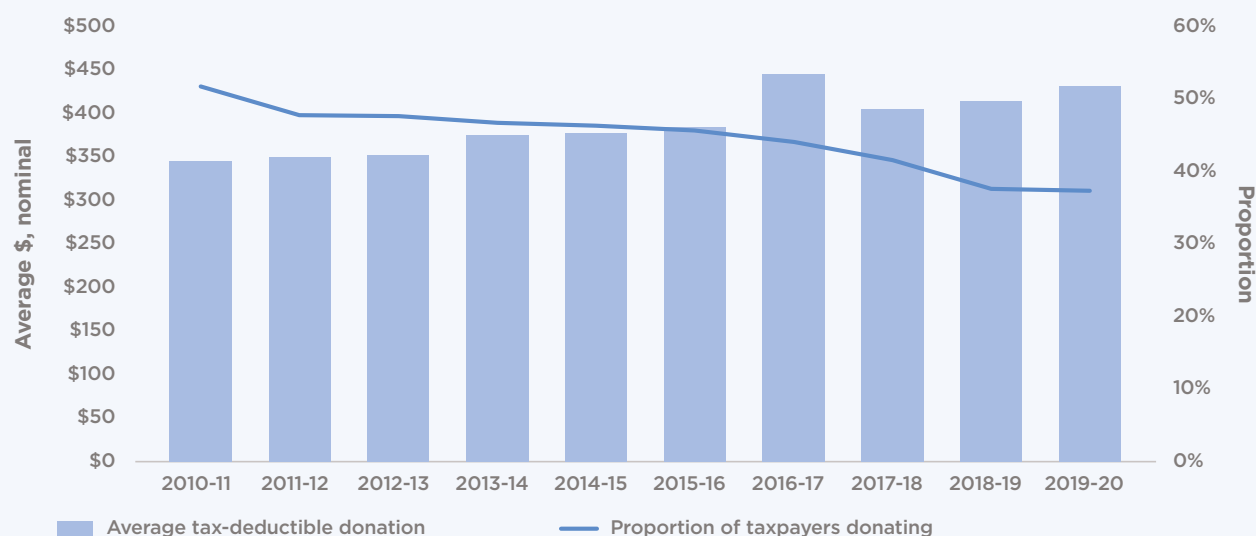
- Those earning between **\$500k to \$1 million** per year are also well placed to donate to charity.
- There is considerable potential to increase giving from these high-income earners since **49%** of individuals did **not** make a tax-deductible donation in 2019-20.
- More promisingly the average tax-deductible donation has increased from **\$6,500** in 2010-11 to **\$8,000** in 2019-20.



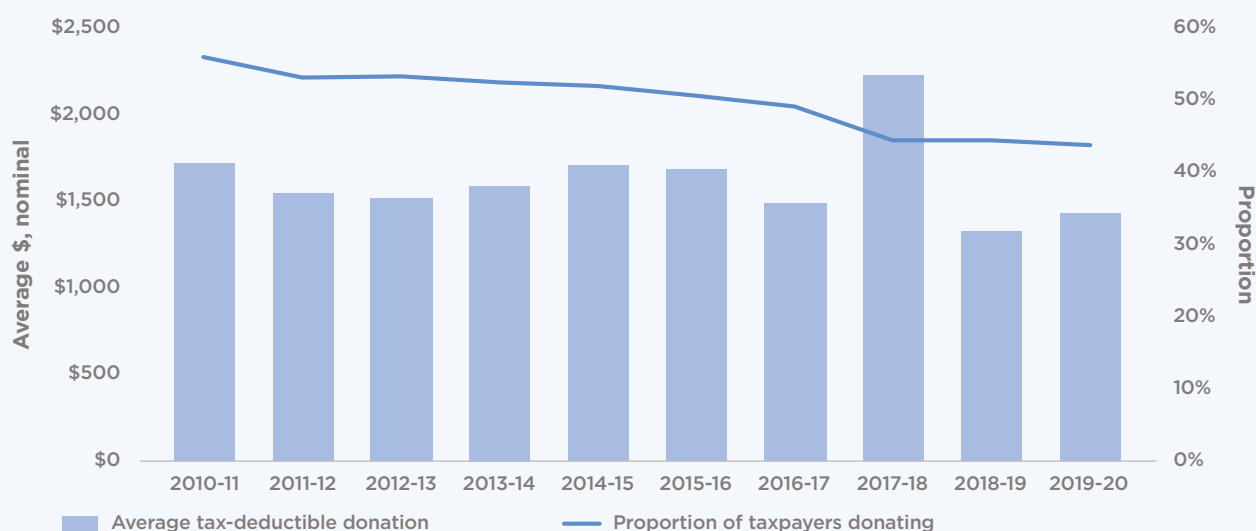
## Potential to grow giving from the \$40k up to \$500k income earners

- Turning around the giving of those earning \$40k to \$500k is **critical** because they accounted for **half** of all tax-deductible donations in 2019-20.
- The proportion of taxpayers claiming a tax-deductible donation fell from **51%** to **36%** (\$40k – \$100k) and **56%** to **45%** (\$100k – \$500k) between 2010-11 to 2019-20.
- Over **3.2 million** taxpayers claimed a tax-deductible donation in 2019-20 but **5.2 million (61%) did not**.

Giving from those with \$40k – \$100k annual taxable income



Giving from those with \$100k – \$500k annual taxable income



Giving and the COVID-19 Pandemic

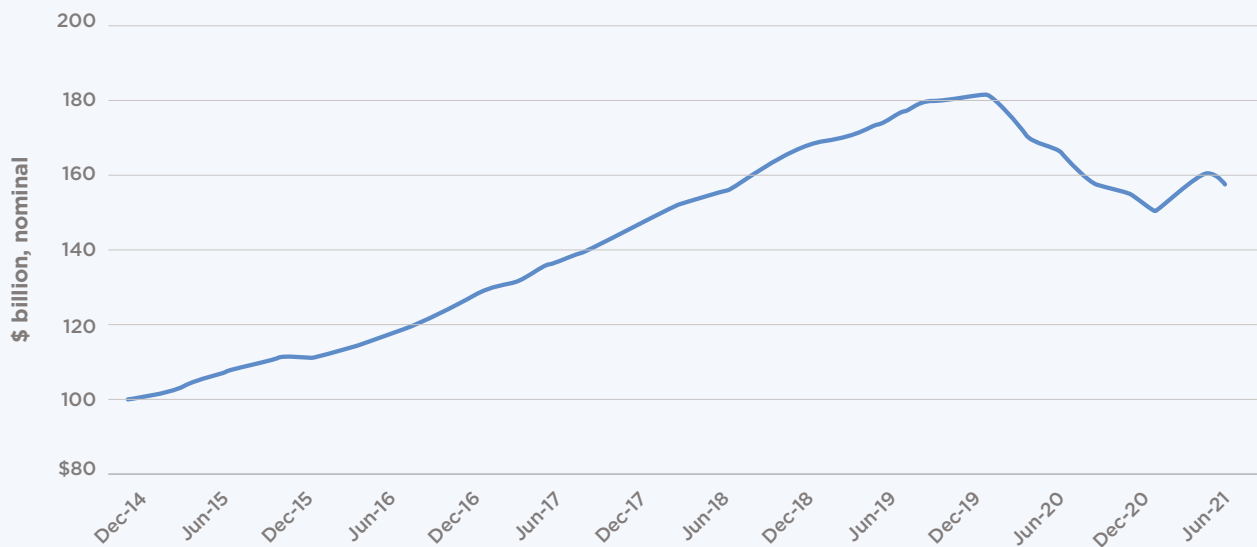
The JBWere NAB Charitable Giving Index (January 2022) — which captures around one-fifth of the giving provided to charities by analysing transactions such as by credit cards, BPAY, eftpos and PayPal — found that:

- Both total sector income and donations grew by 60% from 2014 to 2019;
- While the annual falls in giving due to COVID were modest at 3% and 4% in 2020 and 2021, measured against past trends, the income loss was almost \$1 billion per year.
- A significant recovery commenced in December 2020 and should propel giving back to record levels in 2021–22.

Total donations Dec 2014 – July 2021  
12 month moving average



Total number of donations Dec 2014 – July 2021  
12 month moving average



Note: Charts copied from McLeod, J, McDonald, B, January 2022, JBWere NAB Charitable Giving Index, JBWere, Pg 3





# Data Sources

Page	Figures	Reference and notes
01	All	<p><b>Structured Giving entities:</b> 2022 (PAFs), 2019–20 (PuAFs), 2018 (Charitable trusts); Structured Giving: 2017–18; Total Giving: 2017–18; Tax-deductible Giving from individuals: 2019–20; Percentage of individuals that claimed a tax-deduction: 2019–20</p> <p><b>Notes:</b> The estimated total giving figure differs from the total value received by charities as reported by the Australian Charities and Non-for-profits Commission (ACNC) due to the estimations of in-kind contributions and paid volunteering (largely from Corporate sector) and estimates of donations to charities and non-for-profits that are not registered with the ACNC. The '\$2.4 billion' comprises of private and public ancillary funds, charitable trusts, cash donations from corporates and bequests. Individual tax-deductible donations includes individuals donating into their structured vehicles (such as PAFs on establishment or periodically). Structured giving refers to the distributions from these vehicles. Structured Giving Funds includes private and public ancillary funds and charitable trusts.</p> <p><b>Sources:</b> Philanthropy Australia, (April 2021), Blueprint to grow structured giving – How Australia can double structured giving by 2030; McLeod, J, (April 2018), The Support Report – The changing shape of giving and the significant implications for recipients, JBWere; McGregor-Lowndes, Myles, Balczun, Marie, &amp; Williamson, Alexandra (2021), Ancillary Funds 2000–2019: ACPNS Current Issues Information Sheet 2021–1. [Working Paper]; Australian Taxation Office, Taxation statistics 2019–20 Table 1A: Selected items, for income years 1978–79 to 2019–20. Accessed August 2022: <a href="https://data.gov.au/data/dataset/taxation-statistics-2019-20/resource/6e4f9b0f-8183-4659-bbeee02c4e8876e0?inner_span=True">https://data.gov.au/data/dataset/taxation-statistics-2019-20/resource/6e4f9b0f-8183-4659-bbeee02c4e8876e0?inner_span=True</a> Australian Taxation Office, Taxation statistics 2019–20 Charities Table 4B, accessed August 2022: <a href="https://www.ato.gov.au/About-ATO/Research-and-statistics/In-detail/Taxation-statistics/Taxation-statistics-2019-20/?page=20#Charity_statistics">https://www.ato.gov.au/About-ATO/Research-and-statistics/In-detail/Taxation-statistics/Taxation-statistics-2019-20/?page=20#Charity_statistics</a></p>
02, 03	International benchmark for giving: giving as a percentage of GDP	<p><b>Reference year:</b> 2020</p> <p><b>Source:</b> Australian Charities Report Data, Australian Charities and Not-for-profits Commission 8th Edition, accessed August 2022: <a href="https://www.acnc.gov.au/tools/reports/australian-charities-report-8th-edition">https://www.acnc.gov.au/tools/reports/australian-charities-report-8th-edition</a></p>
04	Donations to charities and Revenue breakdown for Australian Charities, 2019	<p><b>Reference year:</b> 2020</p> <p><b>Source:</b> Australian Charities Report Data, Australian Charities and Not-for-profits Commission 8th Edition, accessed August 2022: <a href="https://www.acnc.gov.au/tools/reports/australian-charities-report-8th-edition">https://www.acnc.gov.au/tools/reports/australian-charities-report-8th-edition</a></p>
05	Global Philanthropy Environment Index Scores, 2022	<p><b>Reference year:</b> 2018–2022</p> <p><b>Sources:</b> Indiana University, Lilly Family School of Philanthropy, The Global Philanthropy Environment Index 2022, K. Seibert, Centre for Social Impact, Swinburne University of Technology, edited by Indiana University, Lilly Family School of Philanthropy, The 2022 Global Philanthropy Environment Index Region Report: Oceania</p>
07	Top reasons for giving – philanthropists	<p><b>Reference year:</b> 2016</p> <p><b>Sources:</b> Baker, Christopher, Jo Barraket and Aurora Elmes, with Alexandra Williamson, Wendy Scaife and Marie Crittall. 2016. Philanthropy and philanthropists. Giving Australia 2016 report series commissioned by the Australian Government Department of Social Services. Melbourne, Victoria: Centre for Social Impact Swinburne University of Technology, The Australian Centre for Philanthropy and Nonprofit Studies, Queensland University of Technology and the Centre for Corporate Public Affairs.</p>



Page	Figures	Reference and notes
07	Structured giving breakdown	<p><b>Reference year:</b> 2017-18 (structured giving), 2018-19 and 2015-16 (Charitable trusts), 2014 (bequests)</p> <p><b>Sources:</b> Philanthropy Australia, April 2021, Blueprint to grow structured giving – How Australia can double structured giving by 2030, page 7.</p> <p>Bequests (in text): Baker, C., Barraket, J. and Elmes, A., with Williamson, A., Scaife, W. and Crittall, M. (2016), Philanthropy and philanthropists. Giving Australia 2016; and Baker, C. (2014), Encouraging Charitable Bequests by Australians. McLeod, J, April 2018, The Support Report – The changing shape of giving and the significant implications for recipients, JBWere.</p>
08, 09	Annual and cumulative distributions of PAFs, Net assets of PAFs, Total number of PAFs	<p><b>Reference years:</b> 2019-20, 2021</p> <p><b>Source:</b> Australian Taxation Office, Taxation statistics 2019-20 Charities Table 4B, accessed August 2022: <a href="https://www.ato.gov.au/About-ATO/Research-and-statistics/In-detail/Taxation-statistics/Taxation-statistics-2019-20/?page=20#Charity_statistics">https://www.ato.gov.au/About-ATO/Research-and-statistics/In-detail/Taxation-statistics/Taxation-statistics-2019-20/?page=20#Charity_statistics</a></p>
10, 11	Annual and cumulative distributions of PuAFs, Net assets of PuAFs, Total number of PuAFs	<p><b>Reference years:</b> 2019-20</p> <p><b>Source:</b> Australian Taxation Office, Taxation statistics 2019-20 Charities Table 4B, accessed August 2022: <a href="https://www.ato.gov.au/About-ATO/Research-and-statistics/In-detail/Taxation-statistics/Taxation-statistics-2019-20/?page=20#Charity_statistics">https://www.ato.gov.au/About-ATO/Research-and-statistics/In-detail/Taxation-statistics/Taxation-statistics-2019-20/?page=20#Charity_statistics</a></p>
12	Intergenerational wealth transfer heatmap, 2020-2030 Total Deaths in Australia	<p><b>Reference year:</b> 2020</p> <p><b>Sources:</b> SVA analysis of “Intergenerational Wealth Transfer Estimate 2015-2060” data set provided by Seer Data and Analytics. Seer Data’s Intergenerational Wealth Transfer data displays the giving propensity of different geographical areas, using a simple 1-100 index. Areas are ranked using a percentile method. E.g. an area in the 95th percentile for its ‘Total Wealth Transfer’ places it in the top 5% of all areas in terms of its total wealth transfer. Australia’s SA2s are ranked from ‘blue’ to ‘red’. The ‘blue’ areas are those in a low percentile (close to 0), and the ‘red’ areas are those in a high percentile (close to 100).</p> <p>Australian Bureau of Statistics, Deaths, Australia, 2020. Accessed April 2022: <a href="https://www.abs.gov.au/statistics/people/population/deaths-australia/2020">https://www.abs.gov.au/statistics/people/population/deaths-australia/2020</a></p>
13	Rich List vs Structured Giving	<p><b>Reference year:</b> 2022 for Top 250 Rich List and 2019-20 for Structured giving.</p> <p><b>Sources:</b> The Australian, The List – Australia’s Richest 250, published March 25 2022. Australian Taxation Office, Taxation statistics 2019-20 Charities Table 4B, accessed August 2022: <a href="https://www.ato.gov.au/About-ATO/Research-and-statistics/In-detail/Taxation-statistics/Taxation-statistics-2019-20/?page=20#Charity_statistics">https://www.ato.gov.au/About-ATO/Research-and-statistics/In-detail/Taxation-statistics/Taxation-statistics-2019-20/?page=20#Charity_statistics</a></p>
13	AFR Top 200 Rich List	<p><b>Reference year:</b> 2022</p> <p><b>Sources:</b> The Australian Financial Review, Rich List, published annually. Time series received by personal correspondence.</p>
14	Top 50 for Corporate Community Investment	<p><b>Reference year:</b> 2021</p> <p><b>Source:</b> John McLeod, March 2022, The Corporate Support Report, JBWere</p>

Page	Figures	Reference and notes
17	Top reasons for giving – individuals	<p><b>Reference year:</b> 2016</p> <p><b>Sources:</b> McGregor-Lowndes, Myles, Marie Crittall, Denise Conroy and Robyn Keast with Christopher Baker, Jo Barraket and Wendy Scaife. 2017. Individual giving and volunteering. Giving Australia 2016 report series commissioned by the Australian Government Department of Social Services. Brisbane, Queensland: The Australian Centre for Philanthropy and Nonprofit Studies, Queensland University of Technology, Centre for Social Impact Swinburne, Swinburne University of Technology and the Centre for Corporate Public Affairs</p>
17	Relative value of volunteer and donor segments Total Deaths in Australia	<p><b>Reference year:</b> 2018–19</p> <p><b>Sources:</b> McLeod, J, April 2018, The Support Report – The changing shape of giving and the significant implications for recipients, JBWere.</p> <p>Australia Bureau of Statistics, General Social Survey, Summary results, Australia, 2020. Accessed April 2022: <a href="https://www.abs.gov.au/statistics/people/people-and-communities/general-social-survey-summary-results-australia/latest-release">https://www.abs.gov.au/statistics/people/people-and-communities/general-social-survey-summary-results-australia/latest-release</a></p>
18	Total tax-deductible donations from taxpayer individuals	<p><b>Reference year:</b> 2019–20</p> <p><b>Source:</b> Australian Taxation Office, Taxation statistics 2019–20 Table 1A: Selected items, for income years 1978–79 to 2019–20. Accessed August 2022: <a href="https://data.gov.au/data/dataset/taxation-statistics-2019-20/resource/6e4f9b0f-8183-4659-bbee-e02c4e8876e0?inner_span=True">https://data.gov.au/data/dataset/taxation-statistics-2019-20/resource/6e4f9b0f-8183-4659-bbee-e02c4e8876e0?inner_span=True</a></p>
18	Percentage of giving of total taxable income	<p><b>Reference year:</b> 2019–20</p> <p><b>Source:</b> Australian Taxation Office, Taxation statistics 2019–20 Table 1A: Selected items, for income years 1978–79 to 2019–20. Accessed August 2022: <a href="https://data.gov.au/data/dataset/taxation-statistics-2019-20/resource/6e4f9b0f-8183-4659-bbee-e02c4e8876e0?inner_span=True">https://data.gov.au/data/dataset/taxation-statistics-2019-20/resource/6e4f9b0f-8183-4659-bbee-e02c4e8876e0?inner_span=True</a></p>
19	Percentage of taxpayers claiming a donation by income bracket	<p><b>Reference year:</b> 2019–20</p> <p><b>Source:</b> Australian Taxation Office, Taxation statistics 2019–20 Table 3B: Selected items, by income year, sex, taxable status, age range and taxable income range, accessed August 2022: <a href="https://data.gov.au/data/dataset/taxation-statistics-2019-20/resource/46e23a63-4a18-450d-a158-cdc691543e46?inner_span=True">https://data.gov.au/data/dataset/taxation-statistics-2019-20/resource/46e23a63-4a18-450d-a158-cdc691543e46?inner_span=True</a></p>
19, 20, 21	Giving from those with \$1m + annual taxable income. Giving from those with \$500k – \$1m annual taxable income. Giving from those with \$40k – \$100k annual taxable income. Giving from those with \$100k – \$500k annual taxable income.	<p><b>Reference year:</b> 2019–20</p> <p><b>Source:</b> Australian Taxation Office, Taxation statistics 2019–20 Table 3B: Selected items, by income year, sex, taxable status, age range and taxable income range, accessed August 2022: <a href="https://data.gov.au/data/dataset/taxation-statistics-2019-20/resource/46e23a63-4a18-450d-a158-cdc691543e46?inner_span=True">https://data.gov.au/data/dataset/taxation-statistics-2019-20/resource/46e23a63-4a18-450d-a158-cdc691543e46?inner_span=True</a></p>
22	Total donations Dec 2014 – July 2021, 12 month moving average. Total number of donation Dec 2014 – July 2021, 12 month moving average.	<p><b>Reference year:</b> 2021</p> <p><b>Source:</b> McLeod, J, McDonald, B, January 2022, JBWere NAB Charitable Giving Index, JBWere, Pg 3</p>



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