

## **Negative gearing by occupation**

Hugh Parsonage

| ##      | Occupation   |
|---------|--|
| ## 1:   |  |
| ## 2:   | 1100 Chief Executives, General Managers and Legislators - type not specified |
| ## 3:   | 1112 General Managers  |
| ## 4:   | 1113 Legislators   |
| ## 5:   | 1210 Farmers and farm managers - type not specified                          |
| ## ---  |  |
| ## 450: | 9841 Apprentice or trainee - farm, forestry or garden worker                 |
| ## 451: | 9899 Apprentice or trainee - deck or fishing hand, or autoglazier            |
| ## 452: | 9990 Occupation not matched  |
| ## 453: | 9997 Miscellaneous type not specified  |
| ## 454: | CEOs   |
| ##      | nIndividuals   |
| ## 1:   | 2734848  |
| ## 2:   | 1917   |
| ## 3:   | 226199   |
| ## 4:   | 4069   |
| ## 5:   | 319  |
| ## ---  |  |
| ## 450: | 324  |
| ## 451: | 248  |
| ## 452: | 232929   |
| ## 453: | 36001  |
| ## 454: | 166741   |

Figure 0.1: Average negative gearing benefit vs taxable income, 2015-16

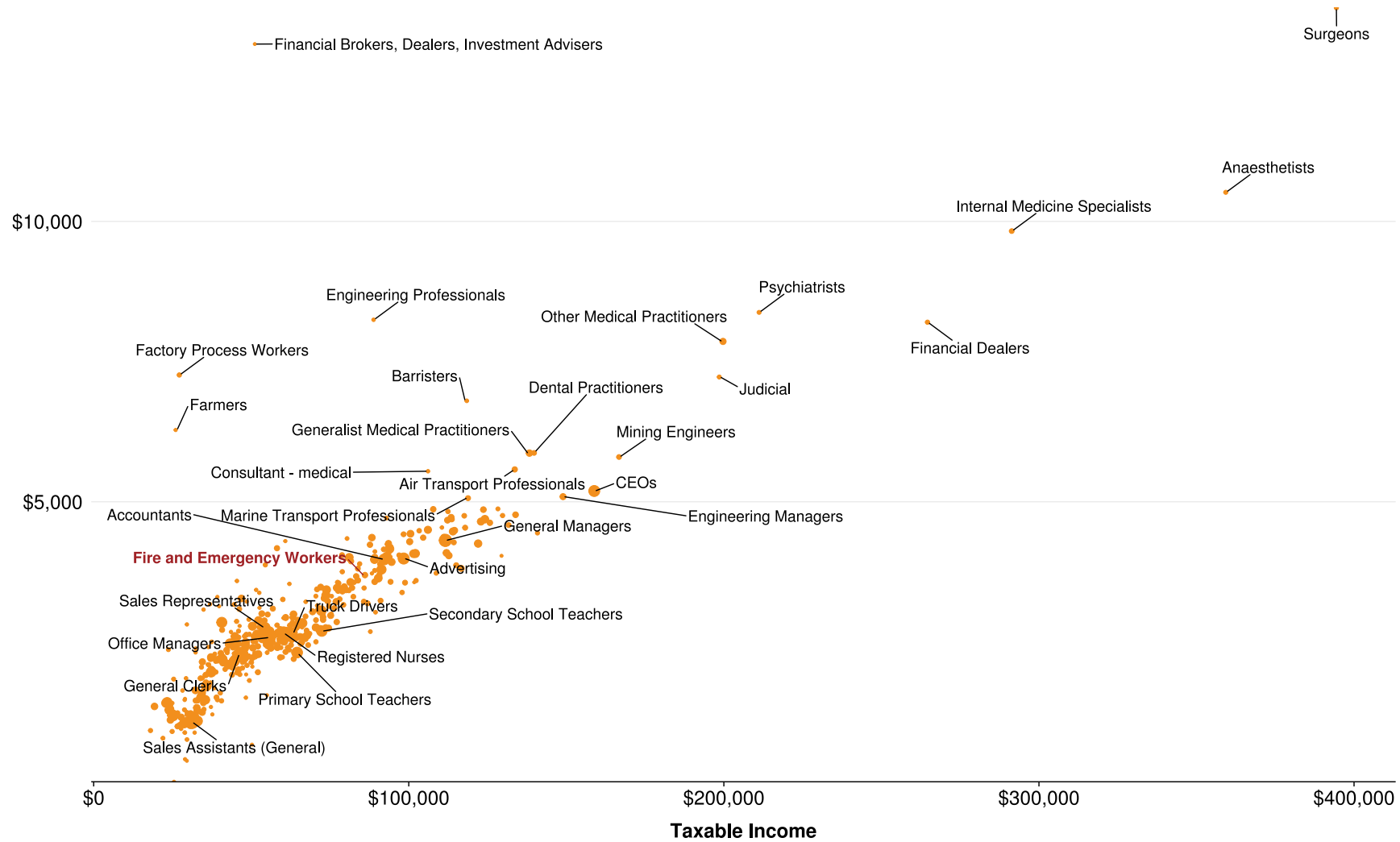


Figure 0.2: Average negative gearing benefit vs taxable income, 2015-16

| ##        | used (Mb)    | gc trigger (Mb) | max used (Mb)  |
|-----------|--------------|-----------------|----------------|
| ## Ncells | 845573 45.2  | 1675311 89.5    | 1175915 62.9   |
| ## Vcells | 6941453 53.0 | 15293498 116.7  | 15293496 116.7 |

Average tax benefit due to negative gearing

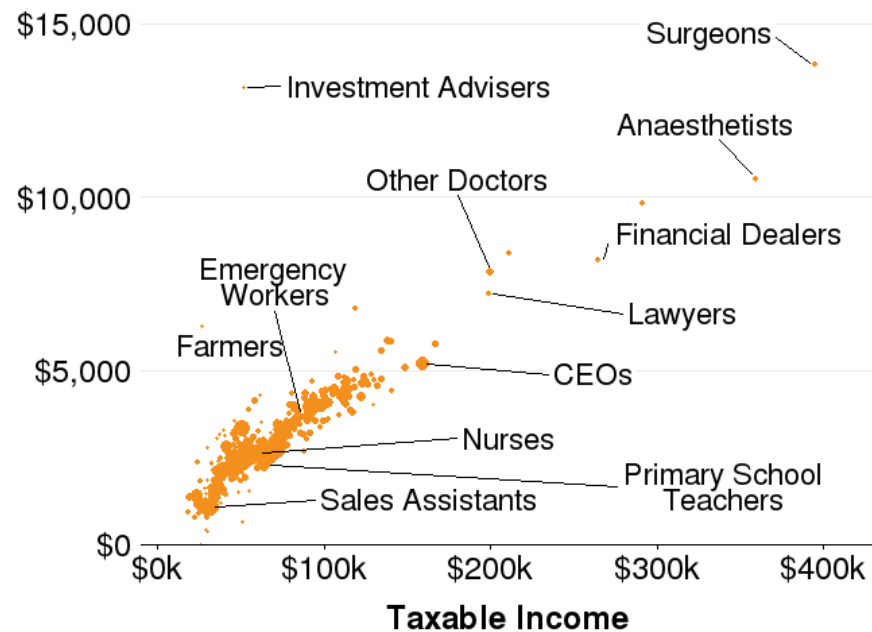
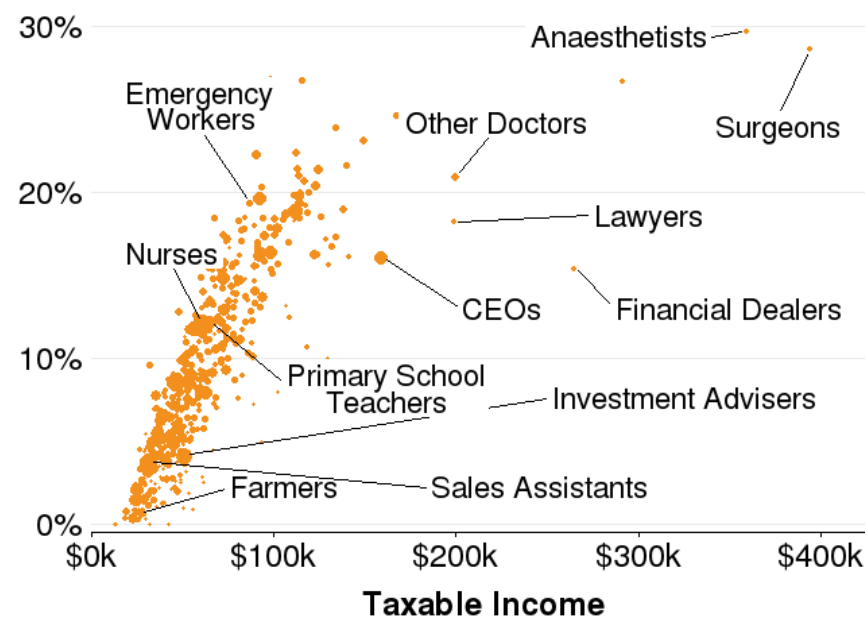


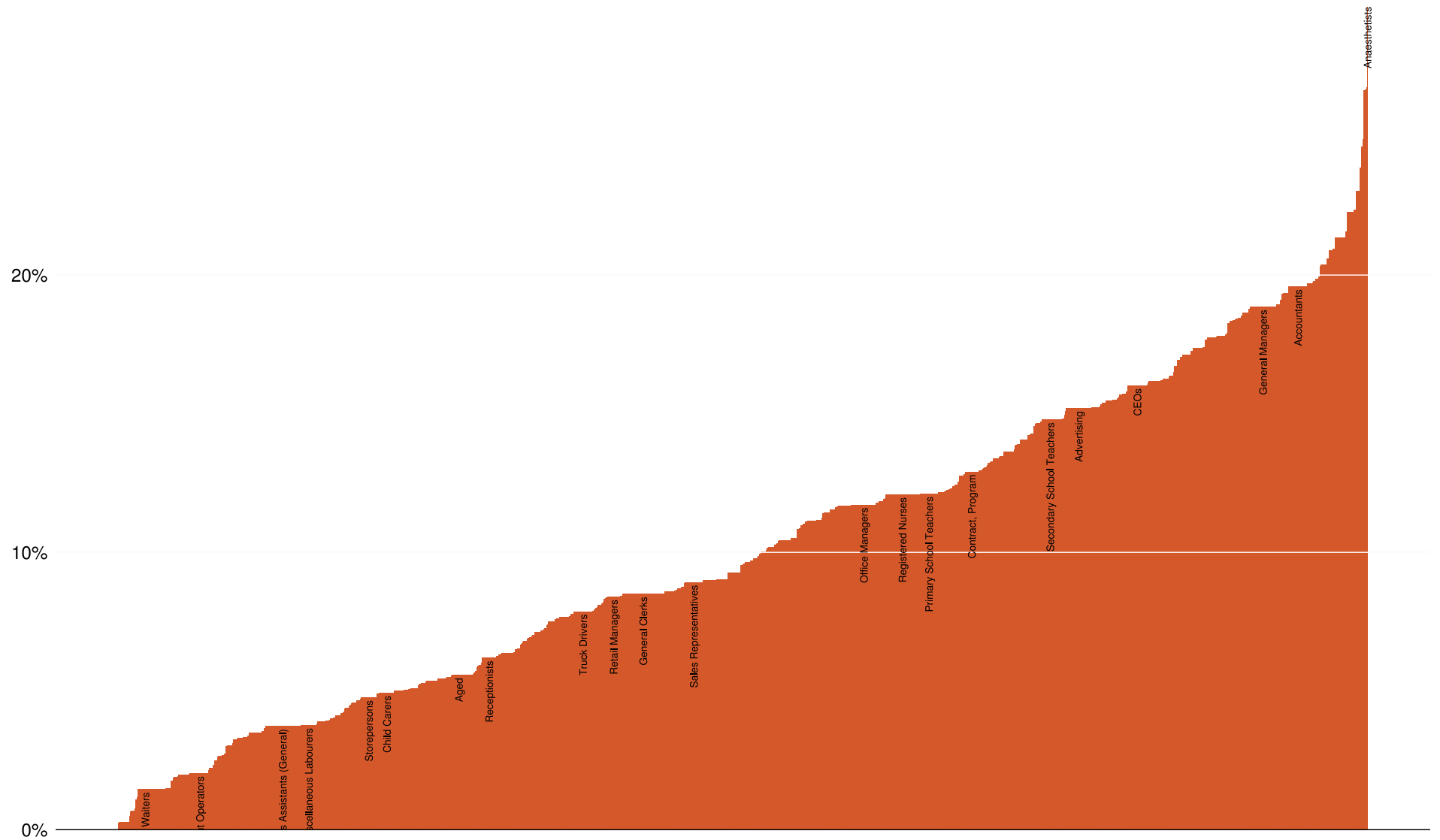
Figure 0.3: Proportion negative gearing benefit vs taxable income, 2015-16

| ##        | used (Mb)    | gc trigger (Mb) | max used (Mb)  |
|-----------|--------------|-----------------|----------------|
| ## Ncells | 857794 45.9  | 1675311 89.5    | 1675311 89.5   |
| ## Vcells | 6972514 53.2 | 15293498 116.7  | 15293496 116.7 |

Percentage of occupation negatively gearing property, 2015-16



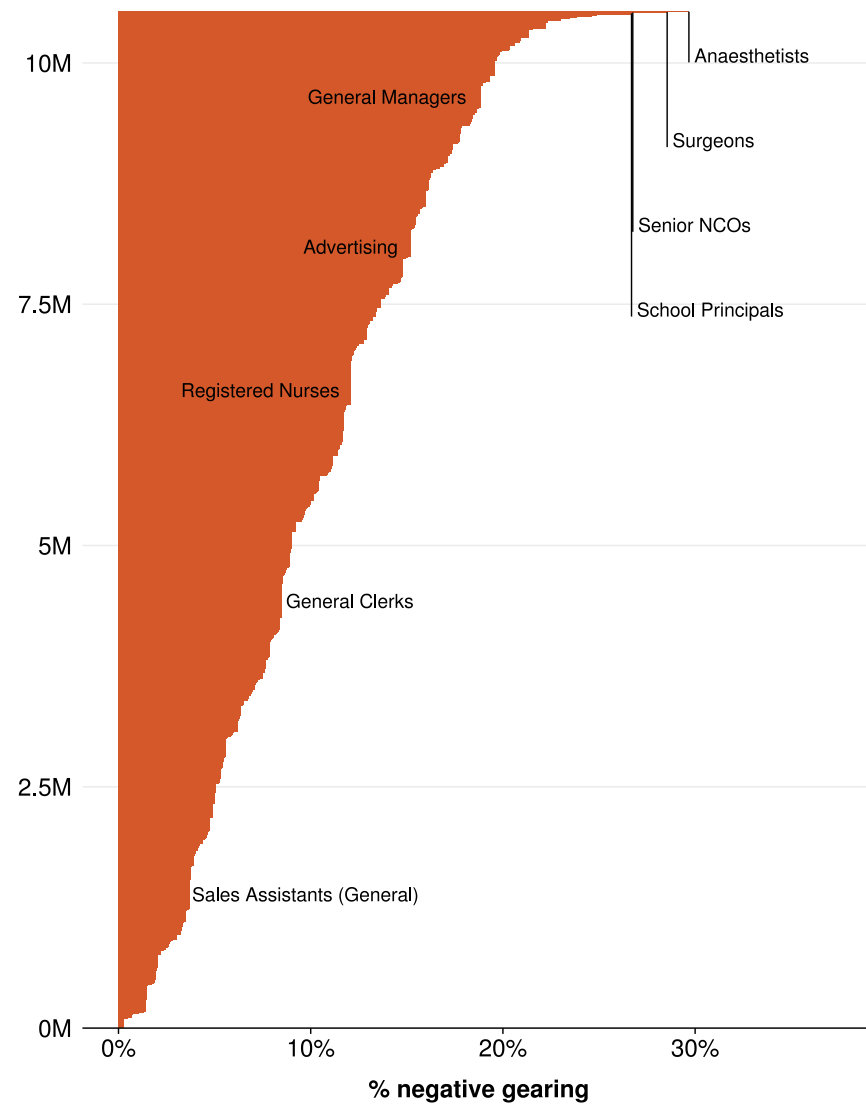
## Negative gearing by occupation



Source:

[Chart data.](#)

## Negative gearing by occupation



## Appendix A: Colophon

```
## Warning in print.xtable(., floating = FALSE, sanitize.text.function = identity, : Ignoring 'width' argument. The
'tabular' and 'longtable' environments do not support a width specification. Use another environment such as 'tabular*' or
'tabularx' to specify the width.
```

| package       | loadedversion | attached | date       | source         | md5ok | library              |
|---------------|---------------|----------|------------|----------------|-------|----------------------|
| assertthat    | 0.2.0         |          | 2017-04-11 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| bindr         | 0.1.1         |          | 2018-03-13 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| bindrcpp      | 0.2.2         |          | 2018-03-29 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| cellranger    | 1.1.0         |          | 2016-07-27 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| cli           | 1.0.1         |          | 2018-09-25 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| colorspace    | 1.3-2         |          | 2016-12-14 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| crayon        | 1.3.4         |          | 2017-09-16 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| data.table    | 1.12.0        | ■        |            |                |       | C:/R/R-3.5.2/library |
| dplyr         | 0.7.8         |          | 2018-11-10 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| evaluate      | 0.12          |          | 2018-10-09 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| fastmatch     | 1.1-0         |          | 2017-01-28 | CRAN (R 3.5.0) | ■     | C:/R/R-3.5.1/library |
| ggplot2       | 3.1.0         | ■        | 2018-10-25 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| ggrepel       | 0.8.0         | ■        | 2018-05-09 | CRAN (R 3.5.1) |       | C:/R/R-3.5.1/library |
| glue          | 1.3.0         |          | 2018-07-17 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| grattan       | 1.7.0.2       | ■        | 2019-01-09 | local          |       | C:/R/R-3.5.1/library |
| grattanCharts | 0.10.0        | ■        | 2019-01-01 | local          | ■     | C:/R/R-3.5.1/library |
| gridExtra     | 2.3           | ■        | 2017-09-09 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| gtable        | 0.2.0         |          | 2016-02-26 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| highr         | 0.7           |          | 2018-06-09 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| hutils        | 1.3.1         | ■        | 2019-01-30 | local          | ■     | C:/R/R-3.5.1/library |
| knitr         | 1.21          | ■        | 2018-12-10 | CRAN (R 3.5.2) | ■     | C:/R/R-3.5.1/library |
| labeling      | 0.3           |          | 2014-08-23 | CRAN (R 3.5.0) | ■     | C:/R/R-3.5.1/library |
| lazyeval      | 0.2.1         |          | 2017-10-29 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| magrittr      | 1.5           | ■        | 2014-11-22 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| munsell       | 0.5.0         |          | 2018-06-12 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |
| pillar        | 1.3.1         |          | 2018-12-15 | CRAN (R 3.5.2) | ■     | C:/R/R-3.5.1/library |
| pkgconfig     | 2.0.2         |          | 2018-08-16 | CRAN (R 3.5.1) | ■     | C:/R/R-3.5.1/library |

|             |            |   |            |                |   |                      |
|-------------|------------|---|------------|----------------|---|----------------------|
| plyr        | 1.8.4      |   | 2016-06-08 | CRAN (R 3.5.1) | ■ | C:/R/R-3.5.1/library |
| purrr       | 0.2.5      |   | 2018-05-29 | CRAN (R 3.5.1) | ■ | C:/R/R-3.5.1/library |
| R6          | 2.3.0      |   | 2018-10-04 | CRAN (R 3.5.1) | ■ | C:/R/R-3.5.1/library |
| Rcpp        | 1.0.0      |   | 2018-11-07 | CRAN (R 3.5.1) | ■ | C:/R/R-3.5.1/library |
| readxl      | 1.2.0      | ■ | 2018-12-19 | CRAN (R 3.5.2) | ■ | C:/R/R-3.5.1/library |
| rlang       | 0.3.1      |   | 2019-01-08 | CRAN (R 3.5.2) | ■ | C:/R/R-3.5.1/library |
| scales      | 1.0.0      | ■ | 2018-08-09 | CRAN (R 3.5.1) | ■ | C:/R/R-3.5.1/library |
| sessioninfo | 1.1.1      |   | 2018-11-05 | CRAN (R 3.5.1) | ■ | C:/R/R-3.5.1/library |
| showtext    | 0.5-1      |   | 2018-01-16 | CRAN (R 3.5.1) | ■ | C:/R/R-3.5.1/library |
| showtextdb  | 2.0        |   | 2017-09-11 | CRAN (R 3.5.1) | ■ | C:/R/R-3.5.1/library |
| stringi     | 1.2.4      |   | 2018-07-20 | CRAN (R 3.5.1) | ■ | C:/R/R-3.5.1/library |
| stringr     | 1.3.1      |   | 2018-05-10 | CRAN (R 3.5.1) | ■ | C:/R/R-3.5.1/library |
| sysfonts    | 0.8        |   | 2018-10-11 | CRAN (R 3.5.1) | ■ | C:/R/R-3.5.1/library |
| taxstats    | 0.1.0.1415 | ■ | 2018-12-02 | local          | ■ | C:/R/R-3.5.1/library |
| tibble      | 2.0.1      |   | 2019-01-12 | CRAN (R 3.5.2) | ■ | C:/R/R-3.5.1/library |
| tidyselect  | 0.2.5      |   | 2018-10-11 | CRAN (R 3.5.1) | ■ | C:/R/R-3.5.1/library |
| withr       | 2.1.2      |   | 2018-03-15 | CRAN (R 3.5.1) | ■ | C:/R/R-3.5.1/library |
| xfun        | 0.4        |   | 2018-10-23 | CRAN (R 3.5.1) | ■ | C:/R/R-3.5.1/library |
| xtable      | 1.8-3      | ■ | 2018-08-29 | CRAN (R 3.5.1) | ■ | C:/R/R-3.5.1/library |