



# Industry Benchmarks For Trades



# Air Conditioning, Refrigeration & Heating Services

## Industry Overview

The main activities for businesses in this industry are installation, repair and maintenance of ventilation, air conditioning, heating and refrigeration systems. These activities can involve the construction of freezer and cool rooms and the installation of ducting.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark for this industry is cost of sales to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not report cost of sales or only report a small amount, total expenses can be used to predict turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Cost of Sales/ Turnover	33% – 47%	37% – 50%	43% – 56%
Average Cost of Sales	40%	44%	50%
Total expenses/turnover	56% - 72%	67% - 80%	82% - 91%
Average total expenses	64%	74%	86%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	45% - 63%	53% - 67%	57% - 69%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Labour / Turnover	20% - 30%	14% - 25%	19% - 29%
Rent / Turnover	3% - 6%	2% - 5%	1% - 3%
Motor Vehicle expenses / turnover	6% - 9%	4% - 6%	2% - 3%

# Alarm System Installation Services—Fire & Security

## Industry Overview

The main activities for businesses in this industry are the installation of fire alarms, smoke alarms and security systems.

These benchmarks do not apply to businesses installing alarms and security systems in motor vehicles, video surveillance systems, or the importers and manufacturers of alarm and security systems.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark ratio for this industry is cost of sales to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not report cost of sales or only report a small amount, total expenses to turnover can be used to predict turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	20% - 38%	28% - 41%	32% - 43%
Average Cost of Sales	29%	35%	38%
Total expenses/turnover	46% - 68%	60% - 76%	80% - 88%
Average total expenses	57%	68%	84%
<b>Activity Statement</b>			
Non-capital purchases / total sales	35% - 57%	46% - 59%	49% - 59%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Labour / Turnover	23% - 33%	17% - 31%	24% - 36%
Rent / Turnover	3% - 6%	3% - 5%	2% - 3%
Motor Vehicle expenses / turnover	6% - 9%	4% - 6%	2% - 3%

# Blocklaying Services

## Industry Overview

The main activities for businesses in this industry are the laying of blocks and preparation of sites for the construction of buildings and other structures.

These benchmarks do not apply to bricklayers, pavers or builders.

## Performance benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark ratio for this industry is labour to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not report labour, or only report a small amount, total expenses to turnover can be used to predict turnover.



Key Benchmark Ratio	Annual Turnover Range		
	Low \$75,000 – \$155,000	Medium \$155,001 – \$500,000	High More than \$500,000
<b>Income Tax Return</b>			
Total expenses/turnover	43% – 61%	62% – 75%	81% – 92%
Average total expenses	52%	69%	87%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$75,000 – \$155,000	Medium \$155,001 – \$500,000	High More than \$500,000
<b>Income Tax Return</b>			
Cost of sales/turnover	11% - 25%	15% – 33%	33% – 43%
Labour/turnover	24% – 34%	23% – 35%	23% – 35%
Motor Vehicle expenses / turnover	6% – 9%	4% – 6%	2% – 3%

# Bricklaying Services

## Industry Overview

The main activities for businesses in this industry are the laying, cutting and repair of bricks and preparing sites for the construction of buildings and other structures. These benchmarks do not apply to blocklayers, pavers or builders.



## Performance benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark ratio for this industry is labour to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not report labour, or only report a small amount, total expenses to turnover can be used to predict turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$350,000	High More than \$350,000
<b>Income Tax Return</b>			
Total expenses/turnover	31% - 50%	58% - 70%	72% - 82%
Average total expenses	41%	64%	77%
<b>Activity Statement</b>			
Non-capital purchases / total sales	22% - 40%	28% - 49%	34% - 54%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$350,000	High More than \$350,000
<b>Income Tax Return</b>			
Labour / Turnover	26% - 38%	32% - 45%	37% - 50%
Motor Vehicle expenses / turnover	7% -10%	4% - 6%	2% - 4%

## Industry Overview

The main activities for businesses in this industry manufacture and install cabinetry including:

- Kitchens & bathrooms
- wardrobes
- Shop fittings

These benchmarks do not apply to carpenters.

## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year. The main expenses for these businesses are labour and cost of materials.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.



Key Benchmark Ratio	Annual Turnover Range		
	Low \$100,000 – \$300,000	Medium \$300,001 – \$900,000	High More than \$900,000
<b>Income Tax Return</b>			
Cost of sales/turnover	33% - 46%	39% - 49%	41% - 50%
Average Cost of Sales	40%	44%	46%
Total expenses / turnover	61% - 76%	78% - 87%	85–91%
Average total expenses	69%	83%	88%
<b>Activity Statement</b>			
Non-capital purchases / total sales	50% - 65%	58% - 68%	58% - 67%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business and because there are fewer businesses in your industry use these as a general guide only.

Benchmark Ratio	Annual Turnover Range		
	Low \$100,000 – \$300,000	Medium \$300,001 – \$900,000	High More than \$900,000
<b>Income Tax Return</b>			
Labour / Turnover	17% - 26%	17% - 26%	22% - 30%
Rent / Turnover	6% - 9%	4% - 6%	3% - 4%
Motor Vehicle expenses / turnover	4% - 6%	2% - 3%	1% - 2%

## Industry Overview

The main activities for businesses in this industry are the provision of a wide range of carpentry services in the construction, commercial and domestic markets. These include:

- formwork
- installation of doors and partitions
- renovation

These benchmarks do not apply to cabinet makers.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year. The main expenses for these businesses are labour and cost of materials.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$110,000	Medium \$110,000 – \$400,000	High More than \$400,000
<b>Income Tax Return</b>			
Total expenses/turnover	33% - 51%	54% - 71%	80% - 89%
Average total expenses	42%	63%	85%
<b>Activity Statement</b>			
Non-capital purchases / total sales	25% - 43%	37% - 57%	57% - 72%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$110,000	Medium \$110,000 – \$400,000	High More than \$400,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	10% - 25%	18% - 34%	27% - 41%
Labour / Turnover	23% - 35%	22% - 34%	26% - 42%
Motor Vehicle expenses / turnover	7% - 11%	4% - 7%	2% - 3%

# Carpet Laying & Floor Coverings

## Industry Overview

The main activities for carpeting services businesses are carpet laying, carpet repairing and laying other kinds of floor coverings such as linoleum and cork tiles.



## Performance benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$100,000	Medium \$100,001 – \$250,000	High More than \$250,000
<b>Income Tax Return</b>			
Total expenses/turnover	34% - 48%	39% - 58%	64% - 79%
Average total expenses	41%	49%	72%
<b>Activity Statement</b>			
Non-capital purchases / total sales	26% - 40%	27% - 45%	44% - 63%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$100,000	Medium \$100,001 – \$250,000	High More than \$250,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	10% - 17%	11% - 20%	18% - 36%
Labour / Turnover	25% - 36%	20% - 35%	23% - 37%
Motor Vehicle expenses / turnover	7% - 11%	6% - 8%	2% - 4%



# Cement Rendering

## Industry Overview

Businesses in this industry render cement walls and surfaces for both residential and commercial buildings. Some cement renderers also provide plastering and other similar construction services.



## Performance Benchmark

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not report cost of sales or only report a small amount, total expenses to turnover can be used to predict turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,001 – \$400,000	High More than \$400,000
<b>Income Tax Return</b>			
Total expenses/turnover	43% - 58%	64% - 77%	77% - 88%
Average total expenses	51%	71%	83%
<b>Activity Statement</b>			
Non-capital purchases / total sales	41% – 53%	44% – 62%	52% – 70%

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The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,001 – \$400,000	High More than \$400,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	16% – 25%	23% – 29%	23% – 31%
Labour / Turnover	22% - 31%	24% - 34%	30% - 44%
Motor Vehicle expenses / turnover	7% - 10%	4% - 5%	2% - 3%

# Concreting Services

## Industry Overview

The main activity for businesses in this industry is the provision of concrete services for the construction of buildings and other structures e.g. footpaths, foundations, driveways and single or multi-story buildings.



## Performance Benchmark

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$200,001 – \$500,000	High More than \$500,000
<b>Income Tax Return</b>			
Total expenses/turnover	42% - 63%	69% - 80%	79% - 89%
Average total expenses	53%	75%	84%
<b>Activity Statement</b>			
Non-capital purchases / total sales	37% - 58%	49% - 65%	52% - 67%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$200,000 – \$500,000	High More than \$500,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	15% - 35%	25% - 41%	29% - 44%
Labour / Turnover	18% - 29%	19% - 30%	23% - 34%
Motor Vehicle expenses / turnover	6% - 10%	4% - 6%	3% - 5%

# Electrical Services

## Industry Overview

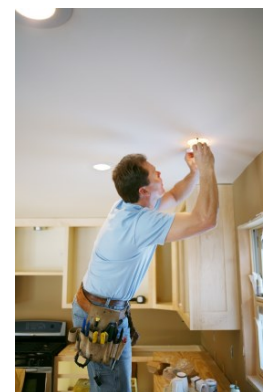
The main activities for businesses in this industry are installation, repair, maintenance, assembly, identification and design of electrical equipment and networks.

These benchmarks do not apply to auto electricians and air conditioning specialists.

## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The main expenses for electrical services businesses are the cost of materials and labour. The cost of materials and labour can vary depending on whether materials are supplied by the business for work undertaken. This is more common for electricians working on construction or building projects. The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.



Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$200,001 – \$500,000	High More than \$500,000
<b>Income Tax Return</b>			
Cost Expenses/ Turnover	53% – 68%	64% – 77%	78% – 88%
Average total expenses	61%	71%	83%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	41% - 55%	46% - 57%	48% - 58%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$200,001 – \$500,000	High More than \$500,000
Cost of Sales / Turnover	24% - 35%	30% - 38%	31% - 41%
Labour / Turnover	19% - 31%	18% - 28%	24% - 35%
Motor Vehicle expenses / turnover	6% - 9%	4% - 5%	2% - 4%

# Fence Construction

## Industry Overview

The main activity for businesses in this industry is the supply and construction of industrial and residential fences. Additional services may include repairing and maintaining fences.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$250,000	Medium \$250,001 – \$400,000	High More than \$400,000
<b>Income Tax Return</b>			
Total expenses / turnover	60% - 75%	72% - 82%	81% - 89%
Average total expenses	68%	77%	85%
<b>Activity Statement</b>			
Non-capital purchases / total sales	49% - 64%	57% - 68%	60% - 71%

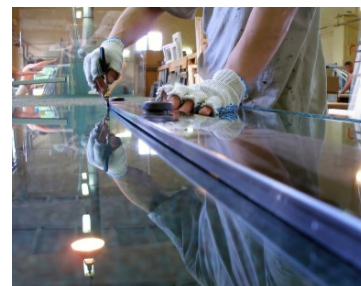
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The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$250,000	Medium \$250,001 – \$400,000	High More than \$400,000
Cost of Sales / Turnover	29% - 46%	39% - 49%	42% - 53%
Labour / Turnover	15% - 23%	14% - 22%	16% - 26%
Motor Vehicle expenses / turnover	5% - 9%	4% - 5%	2% - 4%

## Industry Overview

The main activities for businesses in this industry is the installation, maintenance and repair of glass windows, doors, partitions and structures in household and commercial premises.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark ratio for this industry is cost of sales to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not report cost of sales or only report a small amount, total expenses to turnover can be used to predict turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$201,000 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	22% - 37%	31% - 44%	38% - 47%
Average cost of sales	30%	38%	43%
Total expenses / Turnover	44% - 65%	67% - 80%	81% - 89%
Average total expenses	55%	74%	85%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	35% - 56%	49% - 62%	53% - 63%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$201,000 – \$600,000	High More than \$600,000
Labour / Turnover	18% - 27%	16% - 28%	20% - 28%
Rent / Turnover	5% - 8%	4% - 6%	3% - 4%
Motor Vehicle expenses / Turnover	6% - 9%	4% - 5%	2% - 3%

# Landscape Construction

## Industry Overview

The main activities for businesses in this industry is the provision of outdoor landscape construction for residential, commercial and public premises.

These benchmarks do not apply to lawn mowing and garden services or businesses that only provide fence construction services.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark ratio for this industry is labour to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not labour or only report a small amount, total expenses to turnover can be used to predict turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$201,000 – \$500,000	High More than \$500,000
<b>Income Tax Return</b>			
Total expenses / Turnover	53% - 69%	70% - 80%	80% - 89%
Average total expenses	61%	75%	85%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	41% - 58%	48% - 61%	51% - 62%

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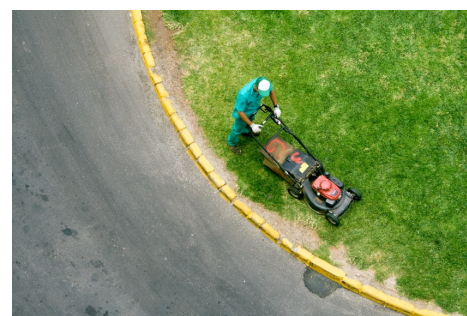
Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$201,000 – \$500,000	High More than \$500,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	20% - 34%	27% - 38%	30% - 42%
Labour / Turnover	18% - 28%	19% - 29%	23% - 34%
Motor Vehicle expenses / Turnover	6% - 10%	4% - 6%	2% - 4%

# Lawn Mowing & Garden Services

## Industry Overview

The main activities for businesses in this industry is the provision of lawn mowing and garden maintenance services for residential, commercial and public premises. Some businesses may also provide tree lopping and turf management services.

These benchmarks do not apply to landscape construction services.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$90,000	Medium \$90,001 – \$175,000	High More than \$175,000
<b>Income Tax Return</b>			
Total expenses / Turnover	42% - 58%	50% - 66%	66% - 79%
Average total expenses	50%	58%	73%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	35% - 47%	33% - 47%	35% - 49%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$90,000	Medium \$90,000 – \$175,000	High More than \$175,000
Motor Vehicle expenses / Turnover	8% - 12%	6% - 10%	5% - 8%

# Painting Services

## Industry Overview

The main activities for businesses in this industry is the supply of labour and materials for painting buildings and other structures.

These benchmarks do not apply to businesses mainly involved in interior decorating or sign writing.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,001 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Total expenses / Turnover	38% - 54%	60% - 73%	76% - 86%
Average total expenses	46%	67%	81%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	33% - 46%	36% - 54%	38% - 58%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,001 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	13% - 19%	15% - 20%	15% - 22%
Labour / Turnover	22% - 32%	28% - 40%	36% - 48%
Motor Vehicle expenses / Turnover	7% - 10%	3% - 5%	2% - 3%



# Panel Beating Services & Smash Repairs

## Industry Overview

The main activities for businesses in this industry is the provision of motor vehicle smash repairs, panel beating, spray painting and restorations.

## Performance benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark ratio for this industry is labour to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not report labour, or only report a small amount, total expenses to turnover can be used to predict turnover.



Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,001 – \$300,000	High More than \$300,000
<b>Income Tax Return</b>			
Cost of sales/turnover	19% – 33%	24% – 38%	36% – 45%
Average cost of sales	26%	31%	41%
Total expenses/turnover	50% – 69%	59% – 77%	78% – 89%
Average total expenses	61%	70%	83%
<b>Activity statement</b>			
Non-capital purchases/ total sales	39% – 60%	43% – 60%	53% – 62%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,001 – \$300,000	High More than \$300,000
<b>Income Tax Return</b>			
Labour/turnover	22% – 32%	18% – 28%	22% – 29%
Rent/turnover	10% – 17%	7% – 12%	4% – 7%
Motor vehicle expenses/ turnover	4% – 7%	3% – 5%	1% – 2%

# Plastering & Ceiling Services

## Industry Overview

The main activities for businesses in this industry are the installation of plasterboard sheets, cornices and solid (or wet) plastering.

These benchmarks do not apply to cement renderers.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year. The key benchmark for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$300,000	Medium \$300,001 – \$1,000,000	High More than \$1,000,000
<b>Income Tax Return</b>			
Total expenses / Turnover	37% - 58%	72% - 83%	85% - 93%
Average total expenses	48%	78%	89%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	30% - 49%	47% - 65%	59% - 77%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$300,000	Medium \$300,001 – \$1,000,000	High More than \$1,000,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	13% - 24%	22% - 31%	28% - 34%
Labour / Turnover	24% - 37%	31% - 43%	33% - 47%
Motor Vehicle expenses / turnover	6% - 10%	2% - 3%	1% - 2%

# Plumbing Services

## Industry Overview

The main activities for businesses in this industry are the installation, maintenance and repair of pipe fittings, hot water systems, gas fittings, plumbing, drainage and sewerage.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year. The key benchmark for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,001 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Total expenses / Turnover	51% - 66%	63% - 76%	78% - 88%
Average total expenses	59%	70%	83%
<b>Activity Statement</b>			
Non-capital purchases / total sales	41% - 56%	48% - 59%	50% - 61%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	25% - 36%	30% - 38%	31% - 41%
Labour / Turnover	18% - 30%	16% - 25%	24% - 33%
Motor Vehicle expenses / turnover	6% - 9%	4% - 6%	3% - 4%

# Roofing Services (including roof tiling, guttering & metal roofing)

## Industry Overview

The main activity for businesses in this industry is the installation of roofing materials such as tiles, slate and metal. Other services may include the repair and maintenance of roofing and guttering and some businesses may offer plumbing services.

## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark ratio for this industry is labour to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not report labour or only report a small amount, total expenses to turnover can be used to predict turnover.



Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$325,000	Medium \$325,001 – \$900,000	High More than \$900,000
<b>Income Tax Return</b>			
Total expenses/turnover	47% - 65%	73% - 83%	84% - 92%
Average total expenses	56%	78%	88%
<b>Activity Statement</b>			
Non-capital purchases / total sales	33% - 53%	45% - 62%	59% - 71%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$325,000	Medium \$325,001 – \$900,000	High More than \$900,000
Income Tax Return			
Cost of Sales / Turnover	16% - 32%	27% - 42%	40% - 52%
Labour / Turnover	21% - 34%	23% - 35%	22% - 31%
Motor Vehicle expenses / turnover	6% - 9%	3% - 4%	1% - 2%

# Tiling Services - Floor & Wall

## Industry Overview

The main activity for businesses in this industry is the laying of floor and wall tiles on internal and external floors and walls. Services may also include laying ceramic, clay, slate, marble and glass tiles. Some businesses may also offer floor sanding services.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,001 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Total expenses/turnover	38% - 53%	58% - 73%	80% - 88%
Average total expenses	46%	66%	84%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	29% - 43%	37% - 55%	50% - 68%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	13% - 20%	15% - 22%	18% - 29%
Labour / Turnover	22% - 35%	26% - 41%	30% - 47%
Motor Vehicle expenses / turnover	6% - 10%	4% - 6%	1% - 2%

# Timber Floor Sanding

## Industry Overview

Businesses in this industry sand and polish timber floors. Activities may also include repairing sub-floors and damaged floors replacing floor boards, scratch removal, staining and liming timber floors.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2015–16 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$100,000	Medium \$100,001 – \$200,000	High More than \$200,000
<b>Income Tax Return</b>			
Total expenses/turnover	48% - 62%	52% - 65%	67% - 80%
Average total expenses	55%	59%	74%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	42% - 52%	40% - 52%	45% - 61%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$100,000	Medium \$100,000 – \$200,000	High More than \$200,000
Cost of Sales / Turnover	20% - 28%	21% - 28%	22% - 33%
Labour / Turnover	21% - 31%	19% - 27%	21% - 29%
Motor Vehicle expenses / turnover	7% - 10%	6% - 8%	3% - 5%

## Disclaimer

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