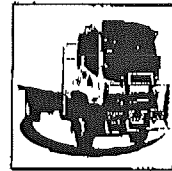
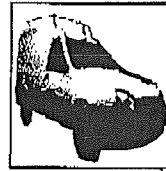


## **Courier and Taxi Truck Association**

ABN 25 970 673 778



14 August 2009

Keith James  
Chairman of Working Group  
Post Implementation Review into the Alienation of Personal Services Income Rules.  
The Board of Taxation  
C/- The Treasury  
Langton Crescent  
CANBERRA ACT 2600

Dear Mr James

**Re: Submission by the Courier and Taxi Truck Association into the Post  
Implementation Review of Alienation of Personal Services Income Rules.**

Reference is made to your correspondence of 15 July 2009 inviting the Courier and Taxi Truck Association (CTTA) to make a submission to the above mentioned Review.

We take this opportunity to thank your staff, in particular Belinda Black, for enabling the CTTA to lodge its submission on an extended time basis.

From the income and expenditure information that are included in the CTTA submission you will see the extent the Association has gone to in involving individual independent contractors in various States to provide their actual cost position so that it can be forwarded to the Board of Taxation for inclusion in this review.

Should you require any further explanation or comment please do not hesitate to contact the secretariat.

Yours faithfully

  
Kathy Robertson MCIT  
Chief Executive Officer

**Submission to the Board of Taxation  
Post Implementation Review Into the Alienation  
of Personal Services Income Rules**

**Submitted by the  
Courier and Taxi Truck Association**

## CTTA Submission to the Board of Taxation Personal Services Income Review

### **Background:**

When the implementation of the Alienation of Personal Services Income Rules was to be put into place in the early 2000's the road transport industry and in particular the Courier and Taxi Truck Association (the CTTA) made substantive submissions to the Australian Taxation Office, the Government and the Opposition.

The outcome is explained in NAT 6996, PDF as detailed below:-

### **Personal services income for road transport workers**

#### **WORKING OUT IF YOUR INCOME IS PSI**

As a road transport worker, the income you receive is personal services income (PSI) if:

- you're earning the income as a sole trader or through a company, partnership or trust, and
- the majority (more than 50%) of the income is for the skills, knowledge, expertise or efforts of the person who performed the services.

If you operate through a company, partnership or trust, when we say 'you' or 'your', we are referring to that business.

#### **WHAT INCOME IS PSI?**

In the road transport industry, there are two important factors that affect whether your income is PSI:

- whether or not the person who drives the truck or vehicle owns it
- the type of truck or vehicle used.

#### **EXAMPLE**

A truck driver transports goods for two separate contracts in a week.

## CTTA Submission to the Board of Taxation Personal Services Income Review

### **Ownership and type of truck/vehicle used. Is the income received for transporting the goods PSI?**

**Contract 1** Truck driver owns and uses a semi-trailer to transport the goods.

The income is not PSI as the majority of the income is:

- generated by the semi-trailer which is a substantial income-producing asset
- not for the skills, expertise or efforts of the driver.

**Contract 2** Truck driver uses a truck owned by someone else.

The income is PSI as the majority of the income is generated by the driver's skills, expertise or efforts in driving the truck.

As the driver doesn't own the truck, no income they receive is related to the truck.

Some common examples of PSI in the road transport industry, due to the majority of the income received being for the person's skills, knowledge, expertise or efforts, include:

- a truck driver who is paid to drive a transport company's semi-trailer either on long-haul trips or shorter journeys
- a courier driver who collects and delivers goods.

## **PERSONAL SERVICES INCOME FOR ROAD TRANSPORT WORKERS**

### **WHAT INCOME IS NOT PSI?**

#### **Income you receive from income-producing assets**

This includes income generated by a semi trailer, as the majority of the income is for the asset.

#### **Income generated from your business structure**

This includes income generated by the substantial assets, many employees or contractors, sizable operations or goodwill of a large transport company.

### **FURTHER INFORMATION:**

Further information is available in the body of the publication and other ATO publications which cover the:

## CTTA Submission to the Board of Taxation Personal Services Income Review

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- The results test;
- The 80 percent rule;
- unrelated clients test;
- Employment test;
- Business premises test

### **MOST IMPORTANT OUTCOME:**

The most important outcome of the process was that the status quo remained and thousands of courier and taxi truck contractors were able to stay in business.

### **PRIMARY POSITION OF THE CTTA:**

At the time of implementation of the Alienation of Personal Services Income Rules, the primary position put forward by the CTTA was the fact that the independent contractors were not in a financial position to have a marginal rate of tax deducted at source and still afford to stay in business.

There was an enormous amount of fear among independent contractors in the road transport industry and it took a concerted campaign with the Transport Workers' Union of Australia before Members of Parliament started to understand the real impact had the Alienation of Personal Services Income Rules proceeded.

CTTA was also very concerned with the view held by some in the ATO that the tax could be deducted at source and then when a refund was due the independent contractor could claim it back at the end of the financial year.

This belied the fact that one such deduction of tax at source would mean that the independent contractors would not be able to continue to work at all.

## CTTA Submission to the Board of Taxation Personal Services Income Review

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### **THE 2009 POSITION:**

Unfortunately the only real change in the courier and taxi truck industry in the last six years has been the ever increasing price of unleaded and diesel fuel.

This increase, especially in 2008, meant that a large number of independent contractors in all States and Territories could not afford to continue to pay for their vehicle and running costs.

CTTA has undertaken an ongoing assignment of face to face audits with independent contractors in a number of States. In all, the Association would audit some 1,800 on an annual basis and CTTA has built up very comprehensive statistics in each of the last six years which details income and costs.

The individual assessments seek answers on the following:-

1. Type of vehicle;
2. Age of vehicle;
3. Kilometres travelled per week for business;
4. Cost of the investment;
5. Fuel costs;
6. Registration and third party insurance costs;
7. Vehicle comprehensive insurance;
8. Business insurance costs – e.g. transit insurance, sickness and accident etc.;
9. Maintenance and repairs;
10. Tolls; and
11. Mobile phone – business only.

The independent contractors have continued to be a part of the annual income and costs audits and in the following 16 pages we present the actual data for multiple States.

## CTTA Submission to the Board of Taxation Personal Services Income Review

### **Established Criteria against which the Board will Evaluate Selected Legislation:**

In noting the Board's evaluating criteria for the selected legislation, the CTTA makes the following comments.

1. Gives effect to the Government's policy intent.

When this issue of the Alienation of Personal Services Income Rules was dealt with in the early 2000's it was the then Opposition, now Government who strongly supported the CTTA and the TWU and encouraged the then Government to understand the real impact outcome had the policy been implemented. The cost to small business would have been immense.

CTTA calls on the Government to continue its policy and support of the road transport industry on the issue of the Alienation of Personal Services Income Rules.

2. Legislation to be expressed in a clear, simple, comprehensible and workable manner.

It is accepted that due to the legal terminology that must be the foundation for Acts and Regulations that there will be a large number in the community who will not understand the stated purpose of legislation.

The Alienation of Personal Services Income is no different.

It took a great deal of time and energy from respected legal representatives and ATO officials to draft and explain, to a point, the reasons behind the proposed Alienation of Personal Services Income Rules.

It is therefore essential that any information to be supplied to the public is truly clear, simple, comprehensible and workable manner.

CTTA Submission to the Board of Taxation Personal Services Income Review

3. Avoids unintended consequences of a substantive nature.

Should the Alienation of Personal Services Income rules become operative in the courier and taxi truck industry the consequences would be harsher now due to the direct result of the global financial crash.

4. Takes account of actual taxpayer circumstances and commercial practices.

CTTA believes that this criterion is the most important of all. It is for this reason that the Association has continued with the individual income and expenditure audits. The results of these audits prove that the incomes have not increased at the same rate as the cost.

The turnover in the industry is still extraordinarily high with many principal contractors witnessing turnover in the 80 to 90 percent region. Unfortunately there are circumstances where an entire fleet will be replaced within a 12 month period.

Accordingly we invite the Board of Taxation to fully examine the information contained in the audits that form part of this submission.

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CONTRACT CARRIERS INTERVIEWED JULY 2009  
 INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

#	Investment Cost	Costs Per Week							Repairs & Maint	Tolls
		Depreciation	Registration Costs	Comprehensive Insurance	Fuel	Tyres				
1	93.07	21.63	18.95	33.08	109.25	11.70	11.52	22.56		
2	127.27	71.59	19.09	24.55	222.16	32.73	43.64	15.82		
3	81.90	107.38	25.28	21.60	245.11	42.62	27.28	14.38		
4	110.18	41.46	26.72	39.28	294.81	21.82	22.91	26.18		
5	119.32	22.37	24.55	27.82	322.00	21.82	61.36	61.36		
6	131.33	176.40	18.46	60.00	207.89	11.54	27.70	36.00		
7	60.60	40.47	24.55	38.18	207.00	8.18	36.60	106.36		
8	109.08	19.74	15.00	53.18	197.80	28.37	47.12	16.37		
9	177.96	108.59	24.08	41.08	350.75	18.82	46.00	25.36		
10	125.28	23.49	19.09	13.09	201.25	48.00	18.00	13.09		
11	160.68	22.07	24.55	46.36	322.00	19.64	81.82	90.00		
12	114.77	44.15	14.73	38.18	345.00	5.45	27.27	84.00		
13	128.55	25.06	34.64	19.09	207.00	10.91	95.45	35.45		
14	177.55	124.15	28.64	32.73	247.25	17.45	136.36	42.00		
15	146.34	68.43	20.45	41.56	287.50	27.27	68.18	60.00		
16	180.97	30.71	32.73	41.17	115.00	48.00	48.00	78.00		
17	159.76	93.43	21.82	35.45	120.75	19.64	54.55	72.00		
18	153.03	88.30	15.68	51.05	230.00	10.23	103.64	0.00		
19	112.94	22.01	21.82	27.27	287.50	24.55	49.09	32.73		
20	191.29	66.22	34.20	30.00	138.00	13.09	54.55	40.91		
21	132.48	40.95	30.00	21.72	279.88	31.20	43.20	45.60		
22	226.52	170.03	28.80	21.82	230.00	32.72	60.00	60.00		
23	126.25	97.13	16.36	15.00	345.00	13.64	16.36	90.00		
24	141.07	36.59	24.24	11.46	250.91	40.91	31.57	35.68		

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CONTRACT CARRIERS INTERVIEWED JULY 2009  
 INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

#	Totals			Gross Earnings	
	Admin. (incl phone BAS, etc)	Public Liability, etc.	Total Weekly Costs		Total Annual Costs
1	14.40	66.97	403.13	17,818.49	\$ 19,052.95
2	39.27	66.97	663.08	28,114.75	\$ 38,214.31
3	64.80	66.97	697.32	30,263.88	\$ 33,848.06
4	13.37	66.97	663.71	44,601.00	\$ 70,670.79
5	23.86	66.97	751.43	29,907.04	\$ 57,428.98
6	14.18	66.97	750.47	35,422.06	\$ 46,454.42
7	46.91	66.97	635.82	23,271.18	\$ 31,750.54
8	54.28	66.97	607.91	23,343.74	\$ 33,979.06
9	40.70	66.97	900.31	42,854.64	\$ 40,524.17
10	75.27	66.97	603.54	25,469.40	\$ 42,255.65
11	16.04	66.97	850.13	39,785.88	\$ 76,545.57
12	32.73	66.97	773.25	34,332.48	\$ 91,147.23
13	22.91	66.97	646.03	23,644.58	\$ 31,469.63
14	53.18	66.97	926.28	44,461.49	\$ 69,847.36
15	49.09	66.97	835.80	37,610.90	\$ 65,413.40
16	29.09	66.97	670.64	3,487.35	\$ 3,456.46
17	64.81	66.97	709.18	5,389.74	\$ 5,740.15
18	27.27	66.97	746.17	7,610.92	\$ 7,269.04
19	60.27	66.97	705.15	28,205.91	\$ 38,691.62
20	40.91	66.97	676.13	9,465.88	\$ 12,992.85
21	13.31	66.97	705.30	28,494.24	\$ 38,355.08
22	51.82	66.97	948.67	18,024.71	\$ 40,349.93
23	32.73	66.97	819.44	37,038.50	\$ 42,882.54
24	44.29	66.97	683.68	15,041.05	\$ 30,299.83

CONTRACT CARRIERS INTERVIEWED JULY 2009  
 INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

	Investment Cost	Depreciation	Registration Costs	Comprehensive Insurance	Fuel	Tyres	Repairs & Maint	Tolls
25	178.98	149.10	34.80	33.60	287.50	24.00	48.00	26.40
26	170.52	116.34	20.45	32.73	207.00	13.09	48.00	18.00
27	169.40	113.96	21.82	49.09	230.00	29.40	84.00	42.00
28	137.73	67.12	35.45	43.64	327.75	24.00	51.82	60.00
29	160.68	62.64	20.73	49.09	209.30	13.64	86.18	168.00
30	179.05	90.01	22.72	43.17	214.97	58.58	104.73	125.45
31	149.57	55.27	23.18	57.27	371.14	43.64	55.64	39.27
32	214.77	150.34	35.45	38.18	175.11	21.82	54.55	95.45
33	114.77	26.49	25.91	30.00	245.68	21.82	32.73	16.36
34	154.94	93.96	21.82	27.27	316.25	41.45	32.73	87.36
35	161.08	60.40	27.28	10.91	261.36	27.28	30.00	13.63
36	173.54	87.99	30.00	32.73	287.50	24.55	81.82	48.00
37	149.20	29.08	22.36	25.91	281.75	14.18	43.64	54.00
38	222.73	125.28	23.18	8.18	215.63	68.18	13.64	40.91
39	162.27	150.34	27.27	35.46	241.50	17.45	26.18	9.10
40	160.68	123.61	16.36	32.73	230.00	24.55	98.18	120.00
41	171.41	143.18	57.28	23.88	92.00	31.37	145.09	36.00
42	229.09	190.05	32.72	68.72	138.00	21.82	87.28	12.00
43	159.10	89.49	30.54	34.91	230.00	40.91	13.63	54.54
44	110.25	23.10	32.70	27.60	149.50	12.00	32.73	30.00
45	122.42	35.80	28.64	30.00	226.55	9.72	68.18	54.00
46	143.18	26.49	26.90	12.27	250.91	11.46	40.91	31.56
47	197.75	31.30	30.00	32.72	195.50	13.63	40.91	9.60
48	121.80	17.18	24.00	17.35	103.50	19.09	10.91	14.40
49	175.00	96.60	32.70	51.71	235.23	10.91	38.18	42.00

CONTRACT CARRIERS INTERVIEWED JULY 2009  
 INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

	Totals				
Admin. (incl phone BAS, etc)	Public Liability, etc.	Total Weekly Costs	Total Annual Costs	Gross Earnings	
25	50.18	66.97	899.53	42,997.49	\$ 75,395.25
26	81.82	66.97	774.91	15,343.29	\$ 17,279.02
27	73.09	66.97	879.74	32,726.27	\$ 34,302.46
28	25.85	66.97	840.33	41,512.17	\$ 95,994.53
29	19.31	66.97	856.54	15,589.02	\$ 16,329.36
30	25.85	66.97	931.51	17,139.78	\$ 18,606.61
31	19.64	66.97	881.59	18,160.67	\$ 20,327.65
32	35.68	66.97	888.33	3,197.98	\$ 4,075.78
33	32.73	66.97	613.46	3,803.44	\$ 3,841.72
34	55.20	66.97	897.96	41,126.52	\$ 56,048.92
35	45.04	66.97	703.94	31,254.71	\$ 56,408.83
36	30.55	66.97	863.63	15,199.85	\$ 10,760.02
37	88.09	66.97	775.19	34,573.48	\$ 46,496.90
38	27.27	66.97	811.97	30,042.89	\$ 43,009.48
39	82.80	66.97	819.35	39,656.39	\$ 49,520.94
40	42.55	66.97	915.63	19,228.21	\$ 18,635.38
41	48.00	66.97	815.18	37,009.01	\$ 62,399.14
42	45.95	66.97	892.60	43,380.21	\$ 67,578.39
43	37.08	66.97	757.17	35,738.21	\$ 68,765.78
44	30.04	66.97	514.88	24,199.51	\$ 52,084.93
45	20.19	66.97	662.47	31,268.40	\$ 78,875.51
46	36.00	66.97	646.66	32,850.09	\$ 97,183.37
47	32.72	66.97	651.11	18,491.38	\$ 44,762.38
48	15.00	66.97	410.20	11,075.33	\$ 19,930.10
49	19.09	66.97	768.39	33,501.77	\$ 39,331.18

CONTRACT CARRIERS INTERVIEWED JULY 2009  
 INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

Investment Cost	Depreciation	Registration Costs	Comprehensive Insurance	Fuel	Tyres	Repairs & Maint	Tolls
125.28	30.45	23.18	28.64	230.00	10.91	21.82	33.60
186.14	134.23	28.80	38.18	207.00	39.27	177.27	16.36
123.14	111.85	30.00	32.73	172.50	16.36	81.82	24.00
190.91	35.32	24.08	27.19	233.69	11.18	33.14	36.00
143.47	93.95	21.82	12.00	187.45	27.28	52.37	51.71
143.47	62.64	27.27	43.64	261.36	21.82	60.00	114.55
114.77	44.15	23.18	34.91	222.16	13.09	27.27	72.00
139.26	80.35	16.23	39.55	253.00	21.82	77.73	72.00
151.50	59.06	20.45	32.73	201.25	21.82	54.55	132.00
172.16	87.15	32.73	24.00	201.25	30.00	14.73	58.91
123.22	23.70	28.80	52.69	232.30	21.27	11.46	33.00
186.14	134.23	28.91	38.18	207.00	39.27	95.45	16.36
137.73	89.49	31.09	40.91	207.00	16.36	23.18	12.00
78.50	31.76	27.27	40.91	287.50	19.09	17.05	30.00
168.33	88.00	24.55	34.06	287.50	19.64	16.31	66.00
101.00	48.56	21.82	32.73	287.50	24.55	109.09	120.00
156.20	69.14	23.18	22.50	323.18	19.50	19.09	88.00
151.95	70.13	21.82	39.40	253.00	15.00	40.91	51.00
149.20	180.38	25.91	22.50	385.00	5.00	34.09	75.00
183.64	104.80	20.76	29.70	223.74	21.50	82.15	22.00
170.78	79.20	24.00	30.80	319.00	21.97	42.00	22.00
163.90	59.70	21.82	45.00	275.00	26.95	84.00	71.50
188.69	114.25	20.86	13.75	176.00	12.50	27.27	33.00
153.03	31.25	27.27	32.00	220.00	20.00	62.73	165.00
114.77	92.50	21.82	41.25	418.00	11.25	61.36	132.00

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CONTRACT CARRIERS INTERVIEWED JULY 2009  
 INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

		Totals			
Admin. (incl phone BAS, etc)	Public Liability, etc.	Total Weekly Costs	Total Annual Costs	Gross Earnings	
50	33.60	66.97	604.45	27,683.79	\$ 35,456.16
51	66.00	66.97	960.23	45,706.96	\$ 113,683.14
52	30.55	66.97	689.91	30,218.05	\$ 41,621.56
53	16.37	66.97	674.84	24,429.26	\$ 44,350.77
54	18.97	66.97	675.99	30,554.57	\$ 39,944.28
55	22.91	66.97	824.62	8,246.23	\$ 8,243.35
56	16.36	66.97	634.87	29,584.84	\$ 60,304.46
57	58.91	66.97	825.80	36,482.45	\$ 78,325.73
58	24.71	66.97	765.04	35,497.72	\$ 72,452.53
59	48.00	66.97	735.89	35,322.85	\$ 67,073.61
60	31.57	66.97	624.98	27,124.31	\$ 45,950.72
61	82.80	66.97	895.32	29,008.37	\$ 47,829.06
62	60.00	66.97	684.73	8,490.67	\$ 16,963.58
63	61.47	66.97	660.53	31,573.24	\$ 28,849.15
64	18.98	66.97	790.34	36,829.70	\$ 49,582.25
65	32.73	66.97	844.94	3,041.79	\$ 5,514.62
66	44.00	66.97	831.76	13,141.86	\$ 12,831.49
67	35.50	66.97	745.67	14,764.32	\$ 19,606.85
68	27.00	66.97	971.05	582.63	\$ 286.37
69	15.00	66.97	770.26	21,105.00	\$ 25,819.93
70	51.15	66.97	827.87	3,808.20	\$ 7,055.62
71	67.00	66.97	881.83	6,172.80	\$ 4,322.87
72	60.00	66.97	713.29	4,422.41	\$ 4,189.60
73	24.00	66.97	802.25	802.25	\$ 1,053.49
74	54.00	66.97	1013.92	43,801.54	\$ 43,293.19

CONTRACT CARRIERS INTERVIEWED JULY 2009  
 INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

Investment Cost	Depreciation	Registration Costs	Comprehensive Insurance	Fuel	Tyres	Repairs & Maint	Tolls	
75	104.67	64.05	21.55	22.25	110.00	13.13	45.44	49.50
76	177.67	97.50	28.36	33.63	330.00	14.38	24.00	68.75
77	143.51	53.75	25.91	25.00	400.00	18.70	70.91	143.00
78	137.73	50.13	30.00	50.00	259.16	15.00	40.91	29.70
79	168.33	78.13	24.55	37.50	352.00	16.50	43.64	82.50
80	154.35	75.52	30.05	30.00	197.67	12.50	66.76	24.75
81	110.18	47.30	24.55	32.51	165.00	12.50	49.09	38.50
82	135.69	27.34	26.90	33.25	240.00	10.51	40.91	28.94
83	103.57	29.20	32.73	37.50	352.00	15.00	106.36	81.25
84	137.73	48.13	24.55	32.50	308.00	18.00	103.64	82.50
85	153.03	81.25	21.82	30.00	275.00	11.00	120.00	30.36
86	149.03	35.85	34.69	42.90	303.60	24.00	36.00	95.00
87	123.95	70.30	32.73	45.00	330.00	25.00	68.18	41.25
88	121.20	79.68	24.55	27.50	308.00	10.00	43.64	30.00
89	134.97	93.75	21.82	30.00	275.00	26.00	73.91	35.20
90	141.40	67.97	36.00	30.80	330.00	22.00	48.00	63.80
91	171.22	67.38	37.73	46.96	223.18	22.07	34.98	33.65
92	153.03	93.75	27.27	37.50	215.00	25.00	40.37	25.00
93	151.50	68.20	36.00	30.80	165.00	22.00	48.00	33.00
94	107.44	22.97	26.34	36.77	190.75	21.25	60.68	18.80
95	168.03	106.88	23.18	25.25	275.00	24.00	54.55	82.50
96	148.63	98.44	21.55	42.50	220.00	13.00	62.73	30.00
97	101.00	23.00	30.16	27.42	275.00	28.13	21.82	44.00
98	118.94	47.07	30.95	34.06	193.50	12.69	45.32	27.82
99	130.38	43.43	23.18	60.01	125.00	10.00	27.28	5.01

CONTRACT CARRIERS INTERVIEWED JULY 2009  
 INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

		Totals			
Admin. (incl phone BAS, etc)	Public Liability, etc.	Total Weekly Costs	Total Annual Costs	Gross Earnings	
75	60.00	66.97	557.55	10,147.40	\$ 22,239.37
76	36.30	66.97	877.55	33,171.46	\$ 33,209.71
77	61.75	66.97	1009.50	45,629.40	\$ 57,462.74
78	42.50	66.97	722.09	27,583.97	\$ 38,824.72
79	82.50	66.97	952.61	42,676.93	\$ 51,664.76
80	17.33	66.97	675.89	14,599.32	\$ 24,467.33
81	40.00	66.97	586.59	18,066.95	\$ 12,284.48
82	32.70	66.97	643.21	19,167.67	\$ 24,828.41
83	62.50	66.97	887.08	25,902.79	\$ 28,456.06
84	14.70	66.97	836.70	18,574.83	\$ 15,500.85
85	55.00	66.97	844.43	15,875.26	\$ 17,033.41
86	12.00	66.97	800.03	15,520.65	\$ 18,749.82
87	77.00	66.97	880.38	13,557.91	\$ 15,223.72
88	18.25	66.97	729.78	8,465.41	\$ 7,968.44
89	33.00	66.97	790.62	15,338.03	\$ 18,466.55
90	59.40	66.97	866.34	37,599.10	\$ 52,396.91
91	32.78	66.97	736.90	27,117.96	\$ 81,857.90
92	75.00	66.97	758.89	32,024.99	\$ 47,085.38
93	59.40	66.97	680.87	817.04	\$ 1,036.02
94	17.39	66.97	569.37	1,252.62	\$ 2,700.56
95	42.50	66.97	868.85	695.08	\$ 1,176.21
96	43.50	66.97	747.31	7,323.65	\$ 11,437.68
97	16.50	66.97	634.00	6,593.61	\$ 13,760.83
98	25.28	66.97	602.60	241.04	\$ 373.31
99	24.50	66.97	515.75	1,547.25	\$ 3,510.48



CONTRACT CARRIERS INTERVIEWED JULY 2009

INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

Investment Cost	Depreciation	Registration Costs	Comprehensive Insurance	Fuel	Tyres	Repairs & Maint	Tolls
100	115.69	28.13	32.50	198.00	11.50	49.09	33.00
101	128.27	32.72	37.50	275.00	15.00	109.09	9.68
102	166.91	100.77	32.51	231.00	10.00	54.54	5.01
103	156.75	94.81	38.39	335.50	7.08	39.54	38.50
104	165.88	96.66	35.43	184.26	19.06	80.14	18.03
105	166.20	124.20	30.25	198.00	15.00	33.28	26.40
106	168.03	92.18	45.00	385.00	15.00	81.82	77.00
107	192.82	81.50	24.50	110.00	23.21	61.63	22.00
108	278.76	111.93	36.30	340.00	20.90	81.82	61.60
109	160.38	68.67	31.41	275.00	25.00	42.00	72.00
110	129.12	37.50	30.80	215.49	12.50	27.27	75.90
111	110.18	93.75	50.61	375.00	13.00	114.55	71.50
112	142.41	40.70	25.30	242.00	15.40	25.20	29.70
113	114.78	46.87	34.10	308.00	26.40	60.00	79.00
114	200.85	131.95	34.00	330.00	17.00	57.27	50.60
115	212.33	108.59	40.00	300.00	21.25	54.55	62.50
116	226.00	119.77	35.45	324.00	27.77	44.32	10.40
117	218.18	127.09	36.93	414.55	41.36	91.59	82.73
118	272.73	127.84	38.42	360.00	36.93	52.00	65.00
119	400.00	195.00	103.42	384.00	76.82	143.30	39.00
120	261.82	163.64	75.63	440.40	70.91	60.20	53.18
121	303.03	201.82	49.28	456.00	23.64	65.00	91.00
122	282.95	161.08	76.70	265.20	73.86	32.50	100.45
123	244.02	177.44	47.45	422.40	43.68	93.13	58.41
124	447.28	203.87	59.09	402.00	106.37	88.40	80.60

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CTTA/KR

Contract Carrier Expenses

04 August 2009

CONTRACT CARRIERS INTERVIEWED JULY 2009  
 INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

		Totals				
	Admin. (incl phone BAS, etc)	Public Liability, etc.	Total Weekly Costs	Total Annual Costs	Gross Earnings	
100	30.00	66.97	588.06	13,878.18	\$	31,241.43
101	62.50	66.97	769.94	22,020.26	\$	35,382.14
102	75.00	66.97	764.52	62,078.75	\$	128,138.38
103	72.25	66.97	874.15	32,518.49	\$	35,958.99
104	43.75	66.97	747.26	31,982.57	\$	77,643.31
105	24.26	66.97	716.18	18,764.01	\$	41,112.63
106	53.00	66.97	1013.99	24,335.77	\$	38,164.26
107	33.67	66.97	647.39	25,895.60	\$	49,235.96
108	29.70	66.97	1056.61	43,954.92	\$	62,973.97
109	16.48	66.97	785.58	26,238.47	\$	45,925.83
110	27.50	66.97	661.23	30,681.25	\$	71,488.09
111	36.34	66.97	959.17	9,208.01	\$	12,545.28
112	24.15	66.97	636.37	25,836.42	\$	71,131.73
113	39.00	66.97	809.21	36,900.04	\$	63,630.55
114	22.00	66.97	954.28	27,101.59	\$	50,476.10
115	25.00	66.97	915.73	20,329.30	\$	43,145.50
116	35.45	66.97	922.63	33,399.03	\$	47,368.77
117	44.32	66.97	1153.27	55,818.05	\$	67,076.44
118	81.55	66.97	1136.89	54,343.10	\$	83,906.11
119	74.45	66.97	1565.68	70,455.60	\$	99,290.49
120	42.90	66.97	1294.74	62,406.63	\$	80,213.52
121	104.00	66.97	1396.19	59,477.75	\$	61,571.43
122	62.79	66.97	1175.69	16,459.72	\$	14,862.84
123	70.20	66.97	1273.75	61,394.73	\$	101,304.27
124	35.45	66.97	1528.43	61,137.24	\$	121,776.93

CONTRACT CARRIERS INTERVIEWED JULY 2009  
 INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

Investment Cost	Depreciation	Registration Costs	Comprehensive Insurance	Fuel	Tyres	Repairs & Maint	Tolls	
125	332.64	102.27	29.55	38.41	384.00	41.36	65.00	130.00
126	272.82	166.19	30.76	51.94	264.00	23.01	51.60	10.66
127	229.09	85.91	29.55	65.00	326.40	25.35	44.92	34.20
128	280.00	112.37	51.42	54.60	190.91	26.30	39.00	49.40
129	252.42	108.50	89.95	50.27	266.45	46.83	55.02	64.25
130	436.36	181.77	32.50	53.18	490.91	59.09	70.91	147.73
131	271.64	197.18	56.14	53.18	300.00	58.50	70.91	17.68
132	328.58	181.61	62.05	54.60	390.00	23.05	44.32	91.00
133	272.72	171.13	59.09	59.09	336.00	54.37	47.27	104.00
134	523.63	218.18	44.32	78.00	300.00	40.18	44.32	58.50
135	298.67	153.28	38.42	62.62	245.90	15.07	61.06	54.60
136	305.45	94.18	28.95	60.57	556.36	29.55	118.18	177.27
137	327.27	184.09	59.09	57.20	381.60	12.42	88.64	34.20
138	422.73	170.39	29.25	59.09	370.80	59.09	73.86	59.09
139	245.45	138.07	88.64	67.95	600.00	44.32	177.27	107.90
140	260.00	84.12	38.86	62.17	384.00	31.90	58.50	19.50
141	409.08	332.38	32.50	118.18	432.00	42.54	59.09	28.60
142	331.20	186.65	59.09	65.00	441.82	25.03	88.64	34.20
143	272.73	51.14	35.45	62.14	480.00	110.80	42.90	82.73
144	366.00	93.68	70.91	62.05	472.78	47.27	82.73	62.40
145	490.91	368.18	41.36	81.55	300.00	23.31	70.91	41.36
146	495.00	268.66	47.50	87.50	438.90	50.00	92.81	55.00
147	543.60	282.69	50.00	70.00	577.50	38.50	69.30	39.82
148	480.00	284.64	37.50	72.00	441.00	70.00	82.50	49.50
149	540.00	316.10	74.04	52.50	726.46	39.60	90.00	32.78
150	289.00	145.00	469.13	6025.13	42009.24	3654.52	97.17.59	8824.24
151	128.26	57.63	39.52	46.44	282.18	20.54	58.50	53.65

CONTRACT CARRIERS INTERVIEWED JULY 2009  
 INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

	Totals				
	Admin. (incl phone BAS, etc)	Public Liability, etc.	Total Weekly Costs	Total Annual Costs	Gross Earnings
125	78.00	66.97	1268.20	507.28	\$ 264.70
126	46.15	66.97	984.09	37,198.72	\$ 75,433.16
127	24.82	66.97	932.20	12,677.94	\$ 17,173.74
128	51.77	66.97	922.72	5,905.42	\$ 13,702.96
129	31.99	66.97	1032.64	6,195.85	\$ 10,261.98
130	17.73	66.97	1557.15	69,137.54	\$ 92,240.83
131	41.96	66.97	1134.16	27,446.66	\$ 38,476.68
132	32.99	66.97	1275.16	6,885.88	\$ 9,488.51
133	43.73	66.97	1214.36	39,102.46	\$ 83,294.51
134	52.00	66.97	1426.10	35,367.33	\$ 58,622.75
135	46.15	66.97	1042.73	25,859.75	\$ 68,551.13
136	35.45	66.97	1472.95	39,474.99	\$ 42,344.12
137	45.28	66.97	1256.76	49,767.61	\$ 111,228.79
138	88.64	66.97	1399.91	12,599.16	\$ 30,049.19
139	101.34	66.97	1637.92	79,602.69	\$ 124,149.76
140	46.68	66.97	1052.70	15,369.38	\$ 31,908.95
141	39.00	66.97	1560.33	49,618.54	\$ 118,326.14
142	35.45	66.97	1334.05	53,895.45	\$ 91,045.82
143	101.78	66.97	1306.63	62,979.47	\$ 118,775.99
144	30.75	66.97	1355.53	10,573.13	\$ 28,298.01
145	63.82	66.97	1548.37	1,548.37	\$ 1,098.93
146	46.00	66.97	1648.34	31,977.84	\$ 68,428.42
147	28.85	66.97	1767.23	77,051.15	\$ 90,179.44
148	44.00	66.97	1628.11	25,724.11	\$ 33,762.00
149	25.39	66.97	1962.83	95,393.62	\$ 137,565.70
TOTAL	6358.33	8978.63	199138.20	499,1097.62	667,3149.44
STAGE	49.84	66.97	859.54	27,456.97	44,115.04

CTTA/KR  
 Contract Carrier Expenses

CONTRACT CARRIERS INTERVIEWED JULY 2009  
 INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

	Vehicle Cost	Costs per Week									
		Depreciation	Registration Costs	Comprehensive Insurance	Fuel	Tyres	Repairs & Maint	Tolls			
1	136.36	25.57	22.73	22.73	130.00	18.18	34.09	11.36			
2	159.09	29.83	22.73	20.62	150.00	15.91	43.18	13.64			
3	154.09	115.57	20.45	22.73	300.00	11.36	22.73	22.73			
4	109.09	51.14	27.27	18.18	200.00	0.00	27.27	49.09			
5	136.36	25.57	22.73	22.73	272.73	15.91	22.73	40.91			
6	142.05	106.53	27.27	45.45	300.00	11.36	36.36	13.64			
7	113.64	42.61	27.27	27.27	350.00	18.18	81.82	50.00			
8	159.09	89.49	22.73	27.27	250.00	18.18	27.27	54.55			
9	130.68	98.01	22.70	27.27	190.91	13.64	56.82	65.00			
10	106.09	39.63	27.27	54.55	132.27	11.36	18.18	55.00			
11	107.21	45.70	27.27	72.89	170.00	0.00	54.55	27.27			
12	85.23	31.96	31.82	65.45	325.00	13.64	34.09	75.00			
13	300.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00			
14	151.52	21.31	19.09	16.36	163.64	22.73	40.91	16.36			
15	113.64	31.96	15.91	35.45	260.00	18.18	27.27	55.00			
16	114.00	33.66	27.27	57.00	180.00	11.36	36.36	19.09			
17	181.82	34.09	26.18	30.68	250.00	16.36	24.55	13.64			
18	113.64	21.31	22.73	27.27	130.00	18.18	34.09	11.36			
19	118.18	27.70	22.73	38.64	150.00	15.91	40.91	50.00			
20	153.41	57.53	27.27	34.09	180.00	11.36	45.45	50.00			
21	96.59	36.22	22.73	27.27	200.00	11.36	50.00	40.00			
22	118.64	44.49	20.45	23.86	174.55	13.64	45.45	27.27			
23	187.50	35.16	23.16	11.14	380.00	18.18	39.00	32.73			
24	119.32	44.74	15.91	9.09	300.00	10.00	64.80	75.00			
25	96.59	36.22	25.00	23.73	200.00	6.82	27.27	7.95			

CONTRACT CARRIERS INTERVIEWED JULY 2009  
 INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

Admin. (incl phone BAS, etc)	Admin. (incl phone BAS, etc)	Public Liability, etc.	Totals			Gross Earnings
			Total Weekly Costs	Total Annual Costs		
1	32.27	40.36	473.66	9,283.65	15,204.38	
2	35.45	40.36	530.81	7,112.79	12,105.08	
3	31.09	40.36	741.11	30,681.95	17,208.39	
4	54.55	40.36	576.95	5,769.51	9,136.94	
5	27.27	40.36	627.29	3,512.83	5,253.30	
6	19.09	40.36	742.12	1,335.82	1,506.55	
7	50.00	40.36	801.16	1,281.85	1,242.78	
8	32.73	40.36	721.67	25,980.01	41,933.39	
9	13.64	40.36	659.03	1,449.87	2,267.40	
10	41.82	40.36	526.54	24,641.89	51,243.37	
11	21.82	40.36	567.07	1,474.38	1,374.21	
12	27.27	40.36	729.82	14,012.55	19,801.71	
13	0.00	40.36	590.36	20,072.24	22,212.52	
14	35.45	40.36	527.73	633.27	1,626.51	
15	13.64	40.36	611.41	30,937.40	54,933.48	
16	19.09	40.36	538.21	20,344.21	42,154.22	
17	16.36	40.36	634.04	27,897.84	46,466.85	
18	40.18	40.36	459.12	18,364.85	38,463.06	
19	11.36	40.36	515.79	22,591.43	14,301.43	
20	21.55	40.36	621.02	6,086.04	11,409.98	
21	16.36	40.36	540.90	20,986.91	48,654.47	
22	54.55	40.36	563.26	15,433.26	24,552.72	
23	10.91	40.36	778.13	11,516.32	14,355.30	
24	27.27	40.36	706.50	25,575.13	38,416.30	
25	37.36	40.36	501.31	25,366.23	39,843.58	

CONTRACT CARRIERS INTERVIEWED JULY 2009  
 INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

	Vehicle Cost	Costs per Week						
		Depreciation	Registration Costs	Comprehensive Insurance	Fuel	Tyres	Repairs & Maint	Tolls
26	79.55	14.91	8.30	11.36	56.82	18.18	68.18	27.27
27	90.91	21.31	42.91	0.00	142.97	0.00	212.59	12.22

28	102.27	16.27	67.89	77.89	57.89	16.93	127.84	31.50
29	127.23	13.23	23.14	76.86	23.68	15.96	15.96	11.81

CONTRACT CARRIERS INTERVIEWED JULY 2009  
 INTERVIEWS CONDUCTED BY KATHY ROBERTSON, C.E.O OF THE COURIER & TAXI TRUCK ASSOCIATION

<b>Totals</b>					
Admin. (incl phone BAS, etc)	Admin. (incl phone BAS, etc)	Public Liability, etc.	Total Weekly Costs	Total Annual Costs	Gross Earnings
26	18.64	40.36	343.57	14,773.52	33,475.08
27	6.85	40.36	570.10	28,163.16	27,858.38
