## Australian individual income tax rates

## Residents

The following rates for 2013-14 apply from 1 July 2013.
Tax rates 2013-14

| Taxable income | Tax on this income |
| :--- | :--- |
| $\$ 0-\$ 18,200$ | Nil |
| $\$ 18,201-\$ 37,000$ | 19c for each $\$ 1$ over $\$ 18,200$ |
| $\$ 37,001-\$ 80,000$ | $\$ 3,572$ plus 32.5 c for each $\$ 1$ over $\$ 37,000$ |
| $\$ 80,001-\$ 180,000$ | $\$ 17,547$ plus 37 c for each $\$ 1$ over $\$ 80,000$ |
| $\$ 180,001$ and over | $\$ 54,547$ plus 45 c for each $\$ 1$ over $\$ 180,000$ |

The following rates for 2014-15 apply from 1 July 2014.
Tax rates 2014-15

| Taxable income | Tax on this income |
| :--- | :--- |
| $\$ 0-\$ 18,200$ | Nil |
| $\$ 18,201-\$ 37,000$ | 19c for each $\$ 1$ over $\$ 18,200$ |
| $\$ 37,001-\$ 80,000$ | $\$ 3,572$ plus 32.5 c for each $\$ 1$ over $\$ 37,000$ |
| $\$ 80,001-\$ 180,000$ | $\$ 17,547$ plus 37 c for each $\$ 1$ over $\$ 80,000$ |
| $\$ 180,001$ and over | $\$ 54,547$ plus 45 c for each $\$ 1$ over $\$ 180,000$ |

The following rates for 2015-16 apply from 1 July 2015.
Tax rates 2015-16

| Taxable income | Tax on this income |
| :--- | :--- |
| $\$ 0-\$ 18,200$ | Nil |
| $\$ 18,201-\$ 37,000$ | 19c for each $\$ 1$ over $\$ 18,200$ |
| $\$ 37,001-\$ 80,000$ | $\$ 3,572$ plus 32.5 c for each $\$ 1$ over $\$ 37,000$ |
| $\$ 80,001-\$ 180,000$ | $\$ 17,547$ plus 37 c for each $\$ 1$ over $\$ 80,000$ |
| $\$ 180,001$ and over | $\$ 54,547$ plus 45 c for each $\$ 1$ over $\$ 180,000$ |

The following rates for 2016-17 apply from 1 July 2016.
Tax rates 2016-17

| Taxable income | Tax on this income |
| :--- | :--- |
| $\$ 0-\$ 18,200$ | Nil |
| $\$ 18,201-\$ 37,000$ | 19c for each $\$ 1$ over $\$ 18,200$ |
| $\$ 37,001-\$ 80,000$ | $\$ 3,572$ plus 32.5 c for each $\$ 1$ over $\$ 37,000$ |
| $\$ 80,001-\$ 180,000$ | $\$ 17,547$ plus 37 c for each $\$ 1$ over $\$ 80,000$ |
| $\$ 180,001$ and over | $\$ 54,547$ plus 45 c for each $\$ 1$ over $\$ 180,000$ |

accountants

## Foreign residents

If you are a non-resident for the full year, the following rates apply:

The following rates for 2013-14 apply from 1 July 2013.
Tax rates 2013-14

| Taxable income | Tax on this income |
| :--- | :--- |
| $\$ 0-\$ 80,000$ | 32.5 c for each $\$ 1$ |
| $\$ 80,001-\$ 180,000$ | $\$ 26,000$ plus 37 c for each $\$ 1$ over $\$ 80,000$ |
| $\$ 180,001$ and over | $\$ 63,000$ plus 45 c for each $\$ 1$ over $\$ 180,000$ |

The following rates for 2014-15 apply from 1 July 2014.
Tax rates 2014-15

| Taxable income | Tax on this income |
| :--- | :--- |
| $\$ 0-\$ 80,000$ | 32.5 c for each $\$ 1$ |
| $\$ 80,001-\$ 180,000$ | $\$ 26,000$ plus 37 c for each $\$ 1$ over $\$ 80,000$ |
| $\$ 180,001$ and over | $\$ 63,000$ plus 45 c for each $\$ 1$ over $\$ 180,000$ |

The following rates for 2015-16 apply from 1 July 2015.
Tax rates 2015-16

| Taxable income | Tax on this income |
| :--- | :--- |
| $\$ 0-\$ 80,000$ | 32.5 c for each $\$ 1$ |
| $\$ 80,001-\$ 180,000$ | $\$ 26,000$ plus 37 c for each $\$ 1$ over $\$ 80,000$ |
| $\$ 180,001$ and over | $\$ 63,000$ plus 45 c for each $\$ 1$ over $\$ 180,000$ |

The following rates for 2016-17 apply from 1 July 2016.
Tax rates 2016-17

| Taxable income | Tax on this income |
| :--- | :--- |
| $\$ 0-\$ 80,000$ | 32.5 c for each $\$ 1$ |
| $\$ 80,001-\$ 180,000$ | $\$ 26,000$ plus 37 c for each $\$ 1$ over $\$ 80,000$ |
| $\$ 180,001$ and over | $\$ 63,000$ plus 45 c for each $\$ 1$ over $\$ 180,000$ |

Non-residents are not required to pay the Medicare levy.

