



Tax rates – Australian resident

Tax rates for Australian residents for income years from 2026 back to 1984.

Last updated 1 June 2026

About tax rates for Australian residents

Use these tax rates if you were both:

- an [Australian resident](#) for tax purposes for the full year
- entitled to the full [tax-free threshold](#).

These rates **don't** include the Medicare levy or the Medicare levy surcharge, see:

- [Medicare levy calculator](#)
- [Medicare levy surcharge income, thresholds and rates](#).

Use the [Simple tax calculator](#) to work out just the tax you owe on your taxable income for the full income year.

Use the [Income tax estimator](#) to work out your tax refund or debt estimate.

Australian resident tax rates 2020 to 2026

Australian resident tax rates for 2019–20 to 2025–26.

Resident tax rates 2025–26

Taxable income	Tax on this income
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0 – \$18,200	Nil
\$18,201 – \$45,000	16c for each \$1 over \$18,200
\$45,001 – \$135,000	\$4,288 plus 30c for each \$1 over \$45,000
\$135,001 – \$190,000	\$31,288 plus 37c for each \$1 over \$135,000
\$190,001 and over	\$51,638 plus 45c for each \$1 over \$190,000

The above rates **do not** include the Medicare levy of 2%.

Resident tax rates 2024–25

Taxable income	Tax on this income
0 – \$18,200	Nil
\$18,201 – \$45,000	16c for each \$1 over \$18,200
\$45,001 – \$135,000	\$4,288 plus 30c for each \$1 over \$45,000
\$135,001 – \$190,000	\$31,288 plus 37c for each \$1 over \$135,000
\$190,001 and over	\$51,638 plus 45c for each \$1 over \$190,000

The above rates **do not** include the Medicare levy of 2%.

Resident tax rates 2023–24

Taxable income	Tax on this income
0 – \$18,200	Nil
\$18,201 – \$45,000	19c for each \$1 over \$18,200

\$45,001 – \$120,000	\$5,092 plus 32.5c for each \$1 over \$45,000
\$120,001 – \$180,000	\$29,467 plus 37c for each \$1 over \$120,000
\$180,001 and over	\$51,667 plus 45c for each \$1 over \$180,000

The above rates **do not** include the Medicare levy of 2%.

Resident tax rates 2022–23

Taxable income	Tax on this income
0 – \$18,200	Nil
\$18,201 – \$45,000	19c for each \$1 over \$18,200
\$45,001 – \$120,000	\$5,092 plus 32.5c for each \$1 over \$45,000
\$120,001 – \$180,000	\$29,467 plus 37c for each \$1 over \$120,000
\$180,001 and over	\$51,667 plus 45c for each \$1 over \$180,000

The above rates **do not** include the Medicare levy of 2%.

Resident tax rates 2021–22

Taxable income	Tax on this income
0 – \$18,200	Nil
\$18,201 – \$45,000	19c for each \$1 over \$18,200
\$45,001 – \$120,000	\$5,092 plus 32.5c for each \$1 over \$45,000
\$120,001 –	\$29,467 plus 37c for each \$1 over

\$180,000	\$120,000
\$180,001 and over	\$51,667 plus 45c for each \$1 over \$180,000

The above rates **don't** include the Medicare levy of 2%.

Resident tax rates 2020–21

Taxable income	Tax on this income
0 – \$18,200	Nil
\$18,201 – \$45,000	19c for each \$1 over \$18,200
\$45,001 – \$120,000	\$5,092 plus 32.5c for each \$1 over \$45,000
\$120,001 – \$180,000	\$29,467 plus 37c for each \$1 over \$120,000
\$180,001 and over	\$51,667 plus 45c for each \$1 over \$180,000

Resident tax rates for 2019–20

Taxable income	Tax on this income
0 – \$18,200	Nil
\$18,201 – \$37,000	19c for each \$1 over \$18,200
\$37,001 – \$90,000	\$3,572 plus 32.5c for each \$1 over \$37,000
\$90,001 – \$180,000	\$20,797 plus 37c for each \$1 over \$90,000
\$180,001 and over	\$54,097 plus 45c for each \$1 over \$180,000

Australian resident tax rates 2010 to 2019

Australian resident tax rates for 2009–10 to 2018–19.

Resident tax rates for 2018–19

Taxable income	Tax on this income
0 – \$18,200	Nil
\$18,201 – \$37,000	19c for each \$1 over \$18,200
\$37,001 – \$90,000	\$3,572 plus 32.5c for each \$1 over \$37,000
\$90,001 – \$180,000	\$20,797 plus 37c for each \$1 over \$90,000
\$180,001 and over	\$54,097 plus 45c for each \$1 over \$180,000

Resident tax rates for 2017–18

Taxable income	Tax on this income
0 – \$18,200	Nil
\$18,201 – \$37,000	19c for each \$1 over \$18,200
\$37,001 – \$87,000	\$3,572 plus 32.5c for each \$1 over \$37,000
\$87,001 – \$180,000	\$19,822 plus 37c for each \$1 over \$87,000
\$180,001 and over	\$54,232 plus 45c for each \$1 over \$180,000

The above rates **don't** include the [Temporary Budget Repair Levy](#); this repair levy ceased applying from 1 July 2017.

Resident tax rates for 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 – \$87,000	\$3,572 plus 32.5c for each \$1 over \$37,000
\$87,001 – \$180,000	\$19,822 plus 37c for each \$1 over \$87,000
\$180,001 and over	\$54,232 plus 45c for each \$1 over \$180,000

The above rates **don't** include the [Temporary Budget Repair Levy](#); this levy is payable at a rate of 2% for taxable incomes over \$180,000.

Resident tax rates for 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 32.5c for each \$1 over \$37,000
\$80,001 – \$180,000	\$17,547 plus 37c for each \$1 over \$80,000
\$180,001 and over	\$54,547 plus 45c for each \$1 over \$180,000

The above rates **don't** include the [Temporary Budget Repair Levy](#); this levy is payable at a rate of 2% for taxable incomes over \$180,000.

Resident tax rates for 2014–15

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

The above rates **don't** include the [Temporary Budget Repair Levy](#); this levy is payable at a rate of 2% for taxable incomes over \$180,000.

Resident tax rates for 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 32.5c for each \$1 over \$37,000
\$80,001 – \$180,000	\$17,547 plus 37c for each \$1 over \$80,000
\$180,001 and over	\$54,547 plus 45c for each \$1 over \$180,000

Resident tax rates for 2012–13

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 32.5c for each \$1 over \$37,000
\$80,001 – \$180,000	\$17,547 plus 37c for each \$1 over \$80,000
\$180,001 and over	\$54,547 plus 45c for each \$1 over \$180,000

Resident tax rates for 2011–12

Taxable income	Tax on this income
0 – \$6,000	Nil
\$6,001 – \$37,000	15c for each \$1 over \$6,000
\$37,001 – \$80,000	\$4,650 plus 30c for each \$1 over \$37,000
\$80,001 – \$180,000	\$17,550 plus 37c for each \$1 over \$80,000
\$180,001 and over	\$54,550 plus 45c for each \$1 over \$180,000

The above rates **don't** include the Flood levy (see [Flood levy exemption](#) for more information).

Resident tax rates for 2010–11

Taxable income	Tax on this income
1 – \$6,000	Nil
\$6,001 – \$37,000	15c for each \$1 over \$6,000
\$37,001 – \$80,000	\$4,650 plus 30c for each \$1 over \$37,000
\$80,001 – \$180,000	\$17,550 plus 37c for each \$1 over \$80,000

\$180,001 and over	\$54,550 plus 45c for each \$1 over \$180,000
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Resident tax rates for 2009–10

Taxable income	Tax on this income
\$1 – \$6,000	Nil
\$6,001 – \$35,000	15c for each \$1 over \$6,000
\$35,001 – \$80,000	\$4,350 plus 30c for each \$1 over \$35,000
\$80,001 – \$180,000	\$17,850 plus 38c for each \$1 over \$80,000
\$180,001 and over	\$55,850 plus 45c for each \$1 over \$180,000

Australian resident tax rates 2000 to 2009

Australian resident tax rates for 1999–2000 to 2018–19.

Resident tax rates for 2008–09

Taxable income	Tax on this income
\$1 – \$6,000	Nil
\$6,001 – \$34,000	15c for each \$1 over \$6,000
\$34,001 – \$80,000	\$4,200 plus 30c for each \$1 over \$34,000
\$80,001 – \$180,000	\$18,000 plus 40c for each \$1 over \$80,000
\$180,001 and over	\$58,000 plus 45c for each \$1 over \$180,000

Resident tax rates for 2007–08

Taxable income	Tax on this income
\$1 – \$6,000	Nil
\$6,001 – \$30,000	15c for each \$1 over \$6,000
\$30,001 – \$75,000	\$3,600 plus 30c for each \$1 over \$30,000
\$75,001 – \$150,000	\$17,100 plus 40c for each \$1 over \$75,000
\$150,001 and over	\$47,100 plus 45c for each \$1 over \$150,000

Resident tax rates for 2006–07

Taxable income	Tax on this income
\$0 – \$6,000	Nil
\$6,001 – \$25,000	15c for each \$1 over \$6,000
\$25,001 – \$75,000	\$2,850 plus 30c for each \$1 over \$25,000
\$75,001 – \$150,000	\$17,850 plus 40c for each \$1 over \$75,000
\$150,001 and over	\$47,850 plus 45c for each \$1 over \$150,000

Resident tax rates for 2005–06

Taxable income	Tax on this income
\$0 – \$6,000	Nil
\$6,001 – \$21,600	15c for each \$1 over \$6,000
\$21,601 – \$63,000	\$2,340 plus 30c for each \$1 over \$21,600

\$63,001 – \$95,000	\$14,760 plus 42c for each \$1 over \$63,000
Over \$95,000	\$28,200 plus 47c for each \$1 over \$95,000

Resident tax rates for 2004–05

Taxable income	Tax on this income
\$0 – \$6,000	Nil
\$6,001 – \$21,600	17c for each \$1 over \$6,000
\$21,601 – \$58,000	\$2,652 plus 30c for each \$1 over \$21,600
\$58,001 – \$70,000	\$13,572 plus 42c for each \$1 over \$58,000
\$70,000 and over	\$18,612 plus 47c for each \$1 over \$70,000

Resident tax rates for 2003–04

Taxable income	Tax on this income
\$1 – \$6,000	Nil
\$6,001 – \$21,600	17c for each \$1 over \$6,000
\$21,601 – \$52,000	\$2,652 plus 30c for each \$1 over \$21,600
\$52,001 – 62,500	\$11,772 plus 42c for each \$1 over \$52,000
\$62,501 and over	\$16,182 plus 47c for each \$1 over \$62,500

Resident tax rates for 2002–03

Taxable income	Tax on this income
\$1 – \$6,000	Nil

\$6,001 – \$20,000	17c for each \$1 over \$6,000
\$20,001 – \$50,000	\$2,380 plus 30c for each \$1 over \$20,000
\$50,001 – \$60,000	\$11,380 plus 42c for each \$1 over \$50,000
\$60,001 and over	\$15,580 plus 47c for each \$1 over \$60,000

Resident tax rates for 2000–02

Taxable income	Tax on this income
\$1 – \$6,000	Nil
\$6,001 – \$20,000	17c for each \$1 over \$6,000
\$20,001 – \$50,000	\$2,380 plus 30c for each \$1 over \$20,000
\$50,001 – \$60,000	\$11,380 plus 42c for each \$1 over \$50,000
\$60,001 and over	\$15,580 plus 47c for each \$1 over \$60,000

Resident tax rates for 2000–01

Taxable income	Tax on this income
\$1 – \$6,000	Nil
\$6,001 – \$20,000	17c for each \$1 over \$6,000
\$20,001 – \$50,000	\$2,380 plus 30c for each \$1 over \$20,000
\$50,001 – \$60,000	\$11,380 plus 42c for each \$1 over \$50,000
\$60,001 and over	\$15,580 plus 47c for each \$1 over \$60,000

Resident tax rates for 1999–2000

Taxable income	Tax on this income
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\$1 – \$5,400	Nil
\$5,401 – \$20,700	20c for each \$1 over \$5,400
\$20,701 – \$38,000	\$3,060 plus 34c for each \$1 over \$20,700
\$38,001 – \$50,000	\$8,942 plus 43c for each \$1 over \$38,000
\$50,001 and over	\$14,102 plus 47c for each \$1 over \$50,000

Australian resident tax rates 1990 to 1999

Australian resident tax rates for 1989–90 to 1998–99.

Resident tax rates for 1998–99

Taxable income	Tax on this income
\$1 – \$5,400	Nil
\$5,401 – \$20,700	20c for each \$1 over \$5,400
\$20,701 – \$38,000	\$3,060 plus 34c for each \$1 over \$20,700
\$38,001 – \$50,000	\$8,942 plus 43c for each \$1 over \$38,000
\$50,001 and over	\$14,102 plus 47c for each \$1 over \$50,000

Resident tax rates for 1997–98

Taxable income	Tax on this income
\$1 – \$5,400	Nil
\$5,401 – \$20,700	20c for each \$1 over \$5,400
\$20,701 – \$38,000	\$3,060 plus 34c for each \$1 over \$20,700
\$38,001 – \$50,000	\$8,942 plus 43c for each \$1 over \$38,000

\$50,001 and over	\$14,102 plus 47c for each \$1 over \$50,000
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Resident tax rates for 1996–97

Taxable income	Tax on this income
\$1 – \$5,400	Nil
\$5,401 – \$20,700	20c for each \$1 over \$5,400
\$20,701 – \$38,000	\$3,060 plus 34c for each \$1 over \$20,700
\$38,001 – \$50,000	\$8,942 plus 43c for each \$1 over \$38,000
\$50,001 and over	\$14,102 plus 47c for each \$1 over \$50,000

Resident tax rates for 1995–96

Taxable income	Tax on this income
\$1 – \$5,400	Nil
\$5,401 – \$20,700	20c for each \$1 over \$5,400
\$20,701 – \$38,000	\$3,060 plus 34c for each \$1 over \$20,700
\$38,001 – \$50,000	\$8,942 plus 43c for each \$1 over \$38,000
\$50,001 and over	\$14,102 plus 47c for each \$1 over \$50,000

Resident tax rates for 1994–95

Taxable income	Tax on this income
\$1 – \$5,400	Nil
\$5,401 – \$20,700	20c for each \$1 over \$5,400
\$20,701 – \$38,000	\$3,060 plus 34c for each \$1 over \$20,700

\$38,001 – \$50,000	\$8,942 plus 43c for each \$1 over \$38,000
\$50,001 and over	\$14,102 plus 47c for each \$1 over \$50,000

Resident tax rates for 1993–94

Taxable income	Tax on this income
\$1 – \$5,400	Nil
\$5,401 – \$20,700	20c for each \$1 over \$5,400
\$20,701 – \$36,000	\$3,060 plus 35.5c for each \$1 over \$20,700
\$36,001 – \$38,000	\$8,491.50 plus 38.5c for each \$1 over \$36,000
\$38,001 – \$50,000	\$9,261.50 plus 44.125c for each \$1 over \$38,000
\$50,001 and over	\$14,556.50 plus 47c for each \$1 over \$50,000

Resident tax rates for 1992–93

Taxable income	Tax on this income
\$1 – \$5,400	Nil
\$5,401 – \$20,700	20c for each \$1 over \$5,400
\$20,701 – \$36,000	\$3,060 plus 38c for each \$1 over \$20,700
\$36,001 – \$50,000	\$8,874 plus 46c for each \$1 over \$36,000
\$50,001 and over	\$15,314 plus 47c for each \$1 over \$50,000

Resident tax rates for 1991–92

Taxable income	Tax on this income
\$1 – \$5,400	Nil
\$5,401 – \$20,700	20c for each \$1 over \$5,400
\$20,701 – \$36,000	\$3,060 plus 38c for each \$1 over \$20,700
\$36,001 – \$50,000	\$8,874 plus 46c for each \$1 over \$36,000
\$50,001 and over	\$15,314 plus 47c for each \$1 over \$50,000

Resident tax rates for 1990–91

Taxable income	Tax on this income
\$1 – \$5,249	Nil
\$5,250 – \$17,649	20.5c for each \$1 over \$5,250
\$17,650 – \$20,599	\$2,542 plus 24.5c for each \$1 over \$17,650
\$20,600 – \$20,699	\$3,264.75 plus 29.5c for each \$1 over \$20,600
\$20,700 – \$34,999	\$3,294.25 plus 38.5c for each \$1 over \$20,700
\$35,000 – \$35,999	\$8,799.75 plus 42.5c for each \$1 over \$35,000
\$36,000 – \$49,999	\$9,224.75 plus 46.5c for each \$1 over \$36,000
\$50,000 and over	\$15,734.75 plus 47c for each \$1 over \$50,000

Resident tax rates for 1989–90

Taxable income	Tax on this income
\$1 – \$5,099	Nil
\$5,100 – \$17,649	21c for each \$1 over \$5,100
\$17,650 – \$20,599	\$2,635.50 plus 29c for each \$1 over \$17,650
\$20,600 – \$34,999	\$3,491 plus 39c for each \$1 over \$20,600
\$35,000 – \$49,999	\$9,107 plus 47c for each \$1 over \$35,000
\$50,000 and over	\$16,157 plus 48c for each \$1 over \$50,000

Australian resident tax rates 1984 to 1989

Australian resident tax rates for 1983–84 to 1988–89.

Resident tax rates for 1988–89

Taxable income	Tax on this income
\$1 – \$5,100	Nil
\$5,101 – \$12,600	24c for each \$1 over \$5,100
\$12,601 – \$19,500	\$1,800 plus 29c for each \$1 over \$12,600
\$19,501 – \$35,000	\$3,801 plus 40c for each \$1 over \$19,500
\$35,001 and over	\$10,001 plus 49c for each \$1 over \$35,000

Resident tax rates for 1987–88

Taxable income	Tax on this income
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\$1 – \$5,100	Nil
\$5,101 – \$12,600	24c for each \$1 over \$5,100
\$12,601 – \$19,500	\$1,800 plus 29c for each \$1 over \$12,600
\$19,501 – \$35,000	\$3,801 plus 40c for each \$1 over \$19,500
\$35,001 and over	\$10,001 plus 49c for each \$1 over \$35,000

Resident tax rates for 1986–87

Taxable income	Tax on this income
\$0 – \$4,889	Nil
\$4,890 – \$12,499	24.42c for each \$1 over \$4,890
\$12,500 – \$12,599	\$1,858.36 plus 26.50c for each \$1 over \$12,500
\$12,600 – \$19,499	\$1,884.86 plus 29.42c for each \$1 over \$12,600
\$19,500 – \$27,999	\$3,914.84 plus 44.25c for each \$1 over \$19,500
\$28,000 – \$34,999	\$7,676.09 plus 46.83c for each \$1 over \$28,000
\$35,000 and over	\$10,954.19 plus 57.08c for each \$1 over \$35,000

Resident tax rates for 1985–86

Taxable income	Tax on this income
\$0 – \$4,594	Nil
\$4,595 – \$12,499	25c for each \$1 over \$4,595

\$12,500 – \$19,499	\$1,976.26 plus 30c for each \$1 over \$12,500
\$19,500 – \$27,999	\$4,076.25 plus 46c for each \$1 over \$19,500
\$28,000 – \$34,999	\$7,986.25 plus 48c for each \$1 over \$28,000
\$35,000 and over	\$11,346.25 plus 60c for each \$1 over \$35,000

Resident tax rates for 1984–85

Taxable income	Tax on this income
\$1 – \$4,594	Nil
\$4,595 – \$12,499	26.67c for each \$1 over \$4,595
\$12,500 – \$19,499	\$2,108.26 plus 30c for each \$1 over \$12,500
\$19,500 – \$27,999	\$4,208.26 plus 46c for each \$1 over \$19,500
\$28,000 – \$34,999	\$8,118.26 plus 47.33c for each \$1 over \$28,000
\$35,000 – \$35,787	\$11,431.36 plus 55.33c for each \$1 over \$35,000
\$35,788 and over	\$11,867.36 plus 60c for each \$1 over \$35,788

Resident tax rates for 1983–84

Taxable income	Tax on this income
\$1 – \$4,594	Nil

\$4,595 – \$19,499	30c for each \$1 over \$4,595
\$19,500 – \$35,787	\$4,471.50 plus 46c for each \$1 over \$19,500
\$35,788 and over	\$11,963.98 plus 60c for each \$1 over \$35,788

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