



## Tax rates – Australian resident

Tax rates for Australian residents for income years from 2025 back to 1984.

**Last updated** 6 June 2024

### 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 2025

Australian resident tax rates for 2019–20 to 2024–25.

#### 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 – \$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 **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

<b>Taxable income</b>	<b>Tax on this income</b>
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

<b>Taxable income</b>	<b>Tax on this income</b>
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

<b>Taxable income</b>	<b>Tax on this income</b>
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**

<b>Taxable income</b>	<b>Tax on this income</b>
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**

<b>Taxable income</b>	<b>Tax on this income</b>
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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 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 32.5c 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

<b>Taxable income</b>	<b>Tax on this income</b>
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

<b>Taxable income</b>	<b>Tax on this income</b>
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
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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

### 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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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**

<b>Taxable income</b>	<b>Tax on this income</b>
\$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 2001–02**

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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 1996–97

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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
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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 1987–88

<b>Taxable income</b>	<b>Tax on this income</b>
\$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

<b>Taxable income</b>	<b>Tax on this income</b>
\$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 –	\$8,118.26 plus 47.33c for each \$1 over

\$34,999	\$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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