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What's New

Australian resident

for Australian residents for income years from 2027

[Australian residents](#)

[rates 2020 to 2027](#)

[rates 2010 to 2019](#)

[rates 2000 to 2009](#)

[rates 1990 to 1999](#)

[rates 1984 to 1989](#)

for Australian residents

were both:

for tax purposes for the full year

[free threshold](#).

the Medicare levy or the Medicare levy surcharge,

r

[the income, thresholds and rates](#).

[tor](#) to work out just the tax you owe on your income year.

[tor](#) to work out your tax refund or debt estimate.

ent tax rates 2020 to 2027

s for 2019–20 to 2026–27.

26–27

Tax on this income
Nil
15c for each \$1 over \$18,200
\$4,020 plus 30c for each \$1 over \$45,000
\$31,020 plus 37c for each \$1 over \$135,000
\$51,370 plus 45c for each \$1 over \$190,000

clude the Medicare levy of 2%.

25–26

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

clude the Medicare levy of 2%.

24–25

Tax on this income

Nil
16c for each \$1 over \$18,200
\$4,288 plus 30c for each \$1 over \$45,000
\$31,288 plus 37c for each \$1 over \$135,000
\$51,638 plus 45c for each \$1 over \$190,000

Include the Medicare levy of 2%.

23–24

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

Include the Medicare levy of 2%.

22–23

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

Include the Medicare levy of 2%.

21-22

Tax on this income

Nil

19c for each \$1 over \$18,200

\$5,092 plus 32.5c for each \$1 over \$45,000

\$29,467 plus 37c for each \$1 over \$120,000

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

Include the Medicare levy of 2%.

20-21

Tax on this income

Nil

19c for each \$1 over \$18,200

\$5,092 plus 32.5c for each \$1 over \$45,000

\$29,467 plus 37c for each \$1 over \$120,000

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

2019-20

Tax on this income

Nil

19c for each \$1 over \$18,200

\$3,572 plus 32.5c for each \$1 over \$37,000

\$20,797 plus 37c for each \$1 over \$90,000

\$54,097 plus 45c for each \$1 over \$180,000

ent tax rates 2010 to 2019

s for 2009–10 to 2018–19.

2018–19

Tax on this income

Nil

19c for each \$1 over \$18,200

\$3,572 plus 32.5c for each \$1 over \$37,000

\$20,797 plus 37c for each \$1 over \$90,000

\$54,097 plus 45c for each \$1 over \$180,000

2017–18

Tax on this income

Nil

19c for each \$1 over \$18,200

\$3,572 plus 32.5c for each \$1 over \$37,000

\$19,822 plus 37c for each \$1 over \$87,000

\$54,232 plus 45c for each \$1 over \$180,000

ude the [Temporary Budget Repair Levy](#); this
g from 1 July 2017.

2016–17

Tax on this income

Nil

19c for each \$1 over \$18,200

\$3,572 plus 32.5c for each \$1 over \$37,000

\$19,822 plus 37c for each \$1 over \$87,000

\$54,232 plus 45c for each \$1 over \$180,000

Include the [Temporary Budget Repair Levy](#); this levy applies to taxable incomes over \$180,000.

2015–16

Tax on this income

Nil

19c for each \$1 over \$18,200

\$3,572 plus 32.5c for each \$1 over \$37,000

\$17,547 plus 37c for each \$1 over \$80,000

\$54,547 plus 45c for each \$1 over \$180,000

Include the [Temporary Budget Repair Levy](#); this levy applies to taxable incomes over \$180,000.

2014–15

Tax on this income

Nil

19c for each \$1 over \$18,200

\$3,572 plus 32.5c for each \$1 over \$37,000

\$17,547 plus 37c for each \$1 over \$80,000

\$54,547 plus 45c for each \$1 over \$180,000

ide the [Temporary Budget Repair Levy](#); this levy
or taxable incomes over \$180,000.

2013–14

Tax on this income

Nil

19c for each \$1 over \$18,200

\$3,572 plus 32.5c for each \$1 over \$37,000

\$17,547 plus 37c for each \$1 over \$80,000

\$54,547 plus 45c for each \$1 over \$180,000

2012–13

Tax on this income

Nil

19c for each \$1 over \$18,200

\$3,572 plus 32.5c for each \$1 over \$37,000

\$17,547 plus 37c for each \$1 over \$80,000

\$54,547 plus 45c for each \$1 over \$180,000

2011–12

Tax on this income

Nil

15c for each \$1 over \$6,000

\$4,650 plus 30c for each \$1 over \$37,000

\$17,550 plus 37c for each \$1 over \$80,000

\$54,550 plus 45c for each \$1 over \$180,000

Include the Flood levy (see [Flood levy exemption](#) for

2010–11

Tax on this income

Nil

15c for each \$1 over \$6,000

\$4,650 plus 30c for each \$1 over \$37,000

\$17,550 plus 37c for each \$1 over \$80,000

\$54,550 plus 45c for each \$1 over \$180,000

2009–10

Tax on this income

Nil

15c for each \$1 over \$6,000

\$4,350 plus 30c for each \$1 over \$35,000

\$17,850 plus 38c for each \$1 over \$80,000

\$55,850 plus 45c for each \$1 over \$180,000

ent tax rates 2000 to 2009

s for 1999–2000 to 2018–19.

2008–09

Tax on this income

Nil

15c for each \$1 over \$6,000

\$4,200 plus 30c for each \$1 over \$34,000

\$18,000 plus 40c for each \$1 over \$80,000

\$58,000 plus 45c for each \$1 over \$180,000

2007–08

Tax on this income

Nil

15c for each \$1 over \$6,000

\$3,600 plus 30c for each \$1 over \$30,000

\$17,100 plus 40c for each \$1 over \$75,000

\$47,100 plus 45c for each \$1 over \$150,000

2006–07

Tax on this income

Nil

15c for each \$1 over \$6,000

\$2,850 plus 30c for each \$1 over \$25,000

\$17,850 plus 40c for each \$1 over \$75,000

\$47,850 plus 45c for each \$1 over \$150,000

2005–06

Tax on this income

Nil
5c for each \$1 over \$6,000
\$2,340 plus 30c for each \$1 over \$21,600
\$14,760 plus 42c for each \$1 over \$63,000
\$28,200 plus 47c for each \$1 over \$95,000

2004–05

Tax on this income

Nil
7c for each \$1 over \$6,000
\$2,652 plus 30c for each \$1 over \$21,600
\$13,572 plus 42c for each \$1 over \$58,000
\$18,612 plus 47c for each \$1 over \$70,000

2003–04

Tax on this income

Nil
7c for each \$1 over \$6,000
\$2,652 plus 30c for each \$1 over \$21,600
\$11,772 plus 42c for each \$1 over \$52,000
\$16,182 plus 47c for each \$1 over \$62,500

2002–03

Tax on this income

Nil
7c for each \$1 over \$6,000
\$2,380 plus 30c for each \$1 over \$20,000
\$11,380 plus 42c for each \$1 over \$50,000
\$15,580 plus 47c for each \$1 over \$60,000

2000–02

Tax on this income

Nil
7c for each \$1 over \$6,000
\$2,380 plus 30c for each \$1 over \$20,000
\$11,380 plus 42c for each \$1 over \$50,000
\$15,580 plus 47c for each \$1 over \$60,000

2000–01

Tax on this income

Nil
7c for each \$1 over \$6,000
\$2,380 plus 30c for each \$1 over \$20,000
\$11,380 plus 42c for each \$1 over \$50,000
\$15,580 plus 47c for each \$1 over \$60,000

1999–2000

Tax on this income

Nil
20c for each \$1 over \$5,400
\$3,060 plus 34c for each \$1 over \$20,700
\$8,942 plus 43c for each \$1 over \$38,000
\$14,102 plus 47c for each \$1 over \$50,000

ent tax rates 1990 to 1999

s for 1989–90 to 1998–99.

1998–99

Tax on this income

Nil
20c for each \$1 over \$5,400
\$3,060 plus 34c for each \$1 over \$20,700
\$8,942 plus 43c for each \$1 over \$38,000
\$14,102 plus 47c for each \$1 over \$50,000

1997–98

Tax on this income

Nil
20c for each \$1 over \$5,400
\$3,060 plus 34c for each \$1 over \$20,700
\$8,942 plus 43c for each \$1 over \$38,000
\$14,102 plus 47c for each \$1 over \$50,000

1996–97

Tax on this income

Nil

20c for each \$1 over \$5,400

\$3,060 plus 34c for each \$1 over \$20,700

\$8,942 plus 43c for each \$1 over \$38,000

\$14,102 plus 47c for each \$1 over \$50,000

1995–96

Tax on this income

Nil

20c for each \$1 over \$5,400

\$3,060 plus 34c for each \$1 over \$20,700

\$8,942 plus 43c for each \$1 over \$38,000

\$14,102 plus 47c for each \$1 over \$50,000

1994–95

Tax on this income

Nil

20c for each \$1 over \$5,400

\$3,060 plus 34c for each \$1 over \$20,700

\$8,942 plus 43c for each \$1 over \$38,000

\$14,102 plus 47c for each \$1 over \$50,000

1993-94

Tax on this income

Nil

0c for each \$1 over \$5,400

\$3,060 plus 35.5c for each \$1 over \$20,700

\$8,491.50 plus 38.5c for each \$1 over \$36,000

\$9,261.50 plus 44.125c for each \$1 over
\$38,000

\$14,556.50 plus 47c for each \$1 over \$50,000

1992-93

Tax on this income

Nil

0c for each \$1 over \$5,400

\$3,060 plus 38c for each \$1 over \$20,700

\$8,874 plus 46c for each \$1 over \$36,000

\$15,314 plus 47c for each \$1 over \$50,000

1991-92

Tax on this income

Nil

0c for each \$1 over \$5,400

\$3,060 plus 38c for each \$1 over \$20,700

\$8,874 plus 46c for each \$1 over \$36,000
\$15,314 plus 47c for each \$1 over \$50,000

1990–91

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

1989–90

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

ent tax rates 1984 to 1989

s for 1983–84 to 1988–89.

1988–89

Tax on this income

Nil

4c for each \$1 over \$5,100

1,800 plus 29c for each \$1 over \$12,600

3,801 plus 40c for each \$1 over \$19,500

10,001 plus 49c for each \$1 over \$35,000

1987–88

Tax on this income

Nil

4c for each \$1 over \$5,100

1,800 plus 29c for each \$1 over \$12,600

3,801 plus 40c for each \$1 over \$19,500

10,001 plus 49c for each \$1 over \$35,000

1986–87

Tax on this income

Nil

24.42c for each \$1 over \$4,890

\$1,858.36 plus 26.50c for each \$1 over \$12,500

\$1,884.86 plus 29.42c for each \$1 over \$12,600

\$3,914.84 plus 44.25c for each \$1 over \$19,500

\$7,676.09 plus 46.83c for each \$1 over \$28,000

\$10,954.19 plus 57.08c for each \$1 over
\$35,000

1985–86

Tax on this income

Nil

25c for each \$1 over \$4,595

\$1,976.26 plus 30c for each \$1 over \$12,500

\$4,076.25 plus 46c for each \$1 over \$19,500

\$7,986.25 plus 48c for each \$1 over \$28,000

\$11,346.25 plus 60c for each \$1 over \$35,000

1984–85

Tax on this income

Nil

26.67c for each \$1 over \$4,595

\$2,108.26 plus 30c for each \$1 over \$12,500

\$4,208.26 plus 46c for each \$1 over \$19,500

\$8,118.26 plus 47.33c for each \$1 over \$28,000

\$11,431.36 plus 55.33c for each \$1 over
\$35,000

\$11,867.36 plus 60c for each \$1 over \$35,788

1983-84

Tax on this income

Nil

0c for each \$1 over \$4,595

4,471.50 plus 46c for each \$1 over \$19,500

11,963.98 plus 60c for each \$1 over \$35,788

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