

Individual tax rates

Individual tax rates for residents

2019-20 Tax thresholds

Taxable income	Rate (%)	Tax on this income
\$0 to \$18,200	0	Nil tax payable
\$18,201 to \$37,000	19	19c for each \$1 over \$18,200
\$37,001 to \$90,000	32.5	\$3,572 plus 32.5c for each \$1 over \$37,000
\$90,001 to \$180,000	37	\$20,797 plus 37c for each \$1 over \$90,000
\$180,001 and above	45	\$54,097 plus 45c for each \$1 over \$180,000

2020-21 Tax thresholds

Taxable income	Rate (%)	Tax on this income
\$0 to \$18,200	0	Nil tax payable
\$18,201 to \$45,000	19	19c for each \$1 over \$18,200
\$45,001 to \$120,000	32.5	\$5,092 plus 32.5c for each \$1 over \$45,000
\$120,001 to \$180,000	37	\$29,467 plus 37c for each \$1 over \$120,000
\$180,001 and above	45	\$51,667 plus 45c for each \$1 over \$180,000

2020-21 Resident minors' tax rate on eligible taxable income

Taxable income	Tax on this income
Up to \$416	Nil
\$417 to \$1,307	66% for the part over \$416
\$1,308 and above	45% on the entire amount

Individual tax rates for non-residents

2019-20 Tax thresholds

Taxable income	Rate (%)	Tax on this income
\$0 to \$90,000	32.5	32.5c for each \$1
\$90,001 to \$180,000	37	\$29,250 plus 37c for each \$1 over \$90,000
\$180,001 and above	45	\$62,550 plus 45c for each \$1 over \$180,000

2020-21 Tax thresholds

Taxable income	Rate (%)	Tax on this income
\$0 to \$120,000	32.5	32.5c for each \$1
\$120,001 to \$180,000	37	\$39,000 plus 37c for each \$1 over \$120,000
\$180,001 and above	45	\$61,200 plus 45c for each \$1 over \$180,000

2020-21 Non-resident minors' tax rate on eligible taxable income

Taxable income	Tax on this income
Up to \$416	32.5% on the entire amount
\$417 to \$663	\$135.20 + 66% for the part over \$416
\$664 and above	45% on the entire amount