



Australian Government
Australian Taxation Office

◀ Rates

Individual income tax rates

Residents

These rates apply to individuals who are Australian residents for tax purposes (refer to [Residency – what you need to know](#) for more information).

Tax rates 2014-15

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

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 **do not** include the Medicare levy of 2%



Find out more

[Medicare levy](#)

The above rates **do not** include the Temporary Budget Repair Levy. The Temporary Budget Repair Levy is payable at a rate of 2% for taxable incomes over \$180,000.



Find out more

[Temporary Budget Repair Levy](#)

Tax rates 2013-14

The following rates for 2013-14 applied from 1 July 2013.

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 **do not** include the Medicare levy of 1.5%.



Find out more

[Medicare levy](#)

Foreign residents

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

Tax rates 2014–15

The following rates for 2014–15 apply from 1 July 2014.

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

Foreign residents are not required to pay the Medicare levy.

The above rates **do not** include the Temporary Budget Repair Levy. The Temporary Budget Repair Levy is payable at a rate of 2% for taxable incomes over \$180,000.



Find out more

[Temporary Budget Repair Levy](#)

Tax rates 2013–14

The following rates for 2013–14 applied from 1 July 2013.

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

Foreign residents are not required to pay the Medicare levy.

Children

If you are under the age of 18, and receive unearned income (for example, investment income), special rates apply. Refer to [Income of individuals under the age of 18](#).

Calculators

A simple tax calculator is available to help you calculate the tax on your taxable income. The [Comprehensive tax calculator](#) also takes into account Medicare levy, higher education loan scheme repayments, tax offsets and tax credits to give you an estimate of the amount of your tax refund or debt.

Tax deducted from your pay

If you want to know how much your employer (or other payer) is required to withhold from payments to you, use the Tax withheld calculator.



Work it out

- [Simple tax calculator](#)
- [Comprehensive tax calculator](#)

- [Tax withheld calculator](#)



Find out more

- [Tax tables](#)
- [Income of individuals under the age of 18](#)
- [Individual income tax rates for prior years](#)



Watch

Video tax tips on the Australian Taxation Office's [YouTube channel](#)

If you need help applying this information to your personal situation, phone us on **13 28 61**.

Last modified: 13 Aug 2014

QC 16218

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).