



Individual income tax rates

- <https://www.ato.gov.au/Rates/Individual-income-tax-rates/>
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Individual income tax rates

These income tax rates show the amount of tax payable in every dollar for each income tax bracket depending on your circumstances.

Find out about the tax rates for individual taxpayers who are:

- [Residents](#)
- [Foreign residents](#)
- [Children](#)
- [Working holiday makers](#)

Residents

These rates apply to individuals who are [Australian residents](#) for tax purposes.

Resident tax rates 2022–23

Resident tax rates 2022–23

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

The above rates do not include the [Medicare levy](#) of 2%.

Resident tax rates 2021–22

Resident tax rates 2021–22

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

The above rates do not include the [Medicare levy](#) of 2%.

Foreign residents

These rates apply to individuals who are foreign residents for tax purposes.

Foreign resident tax rates 2022–23

Foreign resident tax rates 2022–23

Taxable income	Tax on this income
0 – \$120,000	32.5 cents for each \$1
\$120,001 – \$180,000	\$39,000 plus 37 cents for each \$1 over \$120,000
\$180,001 and over	\$61,200 plus 45 cents for each \$1 over \$180,000

Foreign resident tax rates 2021–22

Foreign resident tax rates 2021–22

Taxable income	Tax on this income
0 – \$120,000	32.5 cents for each \$1
\$120,001 – \$180,000	\$39,000 plus 37 cents for each \$1 over \$120,000

\$180,001 and over	\$61,200 plus 45 cents for each \$1 over \$180,000
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Children

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

Working holiday makers

These rates apply to working holiday maker income if you are either:

- a foreign resident
- Australian resident who is not from a [non-discriminatory article \(NDA\) country](#).

You are a working holiday maker if you have a visa subclass:

- 417 (Working Holiday)
- 462 (Work and Holiday).

Working holiday maker tax rates 2022–23

Working holiday maker tax rates 2022–23

Taxable income	Tax on this income
0 – \$45,000	15%
\$45,001 – \$120,000	\$6,750 plus 32.5 cents for each \$1 over \$45,000
\$120,001 – \$180,000	\$31,125 plus 37 cents for each \$1 over \$120,000
\$180,001 and over	\$53,325 plus 45 cents for each \$1 over \$180,000

Working holiday maker tax rates 2021–22

Working holiday maker tax rates 2021–22

Taxable income	Tax on this income
0 – \$45,000	15%
\$45,001 – \$120,000	\$6,750 plus 32.5 cents for each \$1 over \$45,000
\$120,001 – \$180,000	\$31,125 plus 37 cents for each \$1 over \$120,000
\$180,001 and over	\$53,325 plus 45 cents for each \$1 over \$180,000