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Individual income tax rates

Residents

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

Tax rates 2009–10

<i>Taxable income</i>	<i>Tax on this income</i>
0 – \$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

The above rates do not include the Medicare levy of 1.5%.

Tax offsets reduce the tax payable. Tax offsets based on taxable income levels apply to a range of circumstances.

Tax rates 2010–11

<i>Taxable income</i>	<i>Tax on this income</i>
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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Non-residents

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

Tax rates 2009–10

<i>Taxable income</i>	<i>Tax on this income</i>
0 – \$35,000	29c for each \$1
\$35,001 – \$80,000	\$10,150 plus 30c for each \$1 over \$35,000
\$80,001 – \$180,000	\$23,650 plus 38c for each \$1 over \$80,000
\$180,001 and over	\$61,650 plus 45c for each \$1 over \$180,000

Non-residents are not required to pay the Medicare levy.

Tax rates 2010–11

<i>Taxable income</i>	<i>Tax on this income</i>
0 – \$37,000	29c for each \$1
\$37,001 – \$80,000	\$10,730 plus 30c for each \$1 over \$37,000
\$80,001 – \$180,000	\$23,630 plus 37c for each \$1 over \$80,000
\$180,001 and over	\$60,630 plus 45c for each \$1 over \$180,000

Children

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