



Individual income tax rates

- <https://www.ato.gov.au/Rates/Individual-income-tax-rates/>
- Last modified: 01 Jul 2022
- QC 16218

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
--------------------	--

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

Calculators

A simple tax calculator is available to help you calculate the tax on your taxable income.

The [Income tax estimator](#) gives you an estimate of the amount of your tax refund or debt, and takes into account:

- the Medicare levy
- higher education loan scheme repayments
- tax offsets
- tax credits.

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 our [Tax withheld calculator](#).

Our other useful calculators include:

- [Simple tax calculator](#)
- [Income tax estimator](#).

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).