



Tax rates – working holiday maker

Tax rates for working holiday makers for income years from 2026 back to 2017.

Last updated 18 June 2025

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About tax rates for working holiday makers

Use these rates if you have working holiday maker income and 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).

Use the **Simple tax calculator** to work out just the tax you owe on your taxable income for the full income year.

Use the **Income tax estimator** to work out your tax refund or debt estimate.

Working holiday makers tax rates for 2025–26

Working holiday maker tax rates 2025–26

Taxable income	Tax on this income
0 – \$45,000	15c for each \$1
\$45,001 – \$135,000	\$6,750 plus 30c for each \$1 over \$45,000
\$135,001 – \$190,000	\$33,750 plus 37c for each \$1 over \$135,000
\$190,001 and over	\$54,100 plus 45c for each \$1 over \$190,000

Working holiday makers tax rates for prior years

Working holiday maker tax rates 2024–25

Taxable income	Tax on this income
0 – \$45,000	15c for each \$1
\$45,001 – \$135,000	\$6,750 plus 30c for each \$1 over \$45,000
\$135,001 – \$190,000	\$33,750 plus 37c for each \$1 over \$135,000
\$190,001 and over	\$54,100 plus 45c for each \$1 over \$190,000

Working holiday maker tax rates 2023–24

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

Working holiday maker tax rates 2022–23

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

Working holiday maker tax rates 2021–22

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

Working holiday maker tax rates 2020–21

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

Working holiday maker tax rates 2019–20

Taxable income	Tax on this income
\$0 – \$37,000	15c for each \$1
\$37,001 – \$90,000	\$5,550 plus 32.5c for each \$1 over \$37,000
\$90,001 – \$180,000	\$22,775 plus 37c for each \$1 over \$90,000
\$180,001 and over	\$56,075 plus 45c for each \$1 over \$180,000

Working holiday maker tax rates for 2018–19

Taxable income	Tax on this income
\$1 – \$37,000	15c for each \$1
\$37,001 – \$90,000	\$5,550 plus 32.5c for each \$1 over \$37,000
\$90,001 – \$180,000	\$22,775 plus 37c for each \$1 over \$90,000

\$180,001 and over	\$56,075 plus 45c for each \$1 over \$180,000
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Working holiday maker tax rates for 2017–18

Taxable income	Tax on this income
\$1 – \$37,000	15c for each \$1
\$37,001 – \$87,000	\$5,550 plus 32.5c for each \$1 over \$37,000
\$87,001 – \$180,000	\$21,800 plus 37c for each \$1 over \$87,000
\$180,001 and over	\$56,210 plus 45c for each \$1 over \$180,000

The above rates **don't** include the Temporary Budget Repair Levy; this levy ceased applying from 1 July 2017.

Working holiday maker tax rates for 2016–17

Taxable income	Tax on this income
\$1 – \$37,000	15c for each \$1
\$37,001 – \$87,000	\$5,550 plus 32.5c for each \$1 over \$37,000
\$87,001 – \$180,000	\$21,800 plus 37c for each \$1 over \$87,000
\$180,001 and over	\$56,210 plus 45c for each \$1 over \$180,000

The above rates **don't** include the Temporary Budget Repair Levy; this levy is payable at a rate of 2% for taxable incomes over \$180,000.

The above rates apply to working holiday maker income earned from 1 January 2017. Any income earned prior to 1 January 2017 will be

taxed based on residency (most working holiday makers are foreign residents for tax purposes).

QC 73322

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