



## Tax rates if you're under 18 years old

Tax payable on income you receive, if you're under 18 years old and not an excepted person with excepted income.

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## How tax applies if you're under 18 years old

Special rules apply and you pay tax on certain income types at a higher rate on income you receive if you're under 18 years old. This rule was introduced to discourage adults from diverting income to their children.

If you aren't an excepted person or receiving excepted income, you pay tax on that income as below depending on your residency.

You pay the same individual income tax rates as an adult if you're an excepted person or on excepted income.

### If you are a resident

**Table 1: Tax rates for residents who are under 18 for 2024–25**

Income for the year	Tax rates
\$0 – \$416	Nil
\$417 – \$1,307	Nil plus 66% of the excess over \$416 (see <a href="#">Note</a> )
Over \$1,307	45% of the total amount of the income that is not excepted income

**Table 2: Tax rates for residents who are under 18 for 2020–21 to 2023–24**

Income for the year	Tax rates
\$0 – \$416	Nil
\$417 – \$1,307	Nil plus 66% of the excess over \$416 (see <a href="#">Note</a> )
Over \$1,307	45% of the total amount of the income that is not excepted income

**Note:** This rate, or if it is greater, the rate payable on eligible taxable income if it were the top slice of total taxable income and the general rates applied.

## If you are a non-resident

**Table 3: Tax rates for non-residents who are under 18 for 2024–25**

Income for the year	Tax rates
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\$0 – \$416	30% of the entire amount
\$417 – \$713	\$124.80 plus 66% of the excess over \$416 (see <a href="#">Note 1</a> )
Over \$713	45% of the entire amount

**Table 4: Tax rates for non-residents who are under 18 for 2020–21 to 2023–24**

Income for the year	Tax rates
\$0 – \$416	32.5% of the entire amount
\$417 – \$663	\$135.20 plus 66% of the excess over \$416(see <a href="#">Note 1</a> )
Over \$663	45% of the entire amount

**Note 1:** This rate, or if it is greater, the rate payable on eligible taxable income if it were the top slice of total taxable income and the general rates applied.

## How income is taxed if you are under 18

**Table 5: How income of a person under 18 years old is taxed**

If you...	Then...
Are an excepted person	your net income is taxed at the same individual income tax rates as an adult
Only have excepted income, such as part-time employment income	your excepted net income is taxed at the same individual income tax rates as an adult
Have some excepted income (such as part-time	<ul style="list-style-type: none"> <li>your excepted net income is taxed at the same individual</li> </ul>

employment income) and some other income (such as a family trust distribution)	income tax rates as an adult <ul style="list-style-type: none"> <li>• your other income (after taking away deductions claimed for that income) will be taxed at higher rates</li> </ul>
Only have other income (such as a family trust distribution)	your other income (after taking away deductions claimed for that income) will be taxed at higher rates

To check the individual tax rates of an adult, see:

- [Tax rates – Australian resident](#)
- [Tax rates – foreign resident](#)

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