



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 and receive excepted income.

If you are a resident

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

Income	Tax rates
\$0 – \$416	Nil
\$417 – \$1,307	Nil plus 66% of the excess over \$416
Over \$1,307	45% of the total amount of the income that is not excepted income

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

Income	Tax rates
\$0 – \$416	Nil
\$417 – \$1,307	Nil plus 66% of the excess over \$416
Over \$1,307	45% of the total amount of the income that is not excepted income

If you are a non-resident

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

Income	Tax rates
\$0 – \$416	30% of the entire amount
\$417 – \$663	\$124.80 plus 66% of the excess over \$416
Over \$663	45% of the entire amount

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

Income	Tax rates
\$0 – \$416	32.5% of the entire amount
\$417 – \$663	\$135.20 plus 66% of the excess over \$416
Over \$663	45% of the entire amount

How income is taxed if you are under 18

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

If you...	Then...
Are an excepted person	your excepted 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 employment income) and some other income (such as a family trust distribution)	<ul style="list-style-type: none"> your excepted net income is taxed at the same individual income tax rates as an adult your other income (after taking away deductions claimed for that income) will be taxed at higher rates
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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