



## Tax rates – foreign resident

Tax rates for foreign residents for income years from 2026 back to 1988.

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## About foreign resident tax rates

Use these tax rates if you are an individual and were a foreign resident for tax purposes for the full year.

Foreign residents are not required to pay the Medicare levy.

## Foreign resident tax rates 2020 to 2026

Foreign resident tax rates for 2019–20 to 2025–26.

### Foreign resident tax rates 2025–26

Taxable income	Tax on this income
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0 – \$135,000	30c for each \$1
\$135,001 – \$190,000	\$40,500 plus 37c for each \$1 over \$135,000
\$190,001 and over	\$60,850 plus 45c for each \$1 over \$190,000

### Foreign resident tax rates 2024–25

<b>Taxable income</b>	<b>Tax on this income</b>
0 – \$135,000	30c for each \$1
\$135,001 – \$190,000	\$40,500 plus 37c for each \$1 over \$135,000
\$190,001 and over	\$60,850 plus 45c for each \$1 over \$190,000

### Foreign resident tax rates 2023–24

<b>Taxable income</b>	<b>Tax on this income</b>
0 – \$120,000	32.5c for each \$1
\$120,001 – \$180,000	\$39,000 plus 37c for each \$1 over \$120,000
\$180,001 and over	\$61,200 plus 45c for each \$1 over \$180,000

### Foreign resident tax rates 2022–23

<b>Taxable income</b>	<b>Tax on this income</b>
0 – \$120,000	32.5c for each \$1
\$120,001 – \$180,000	\$39,000 plus 37c for each \$1 over \$120,000

\$180,001 and over	\$61,200 plus 45c for each \$1 over \$180,000
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### Foreign resident tax rates 2021–22

Taxable income	Tax on this income
0 – \$120,000	32.5c for each \$1
\$120,001 – \$180,000	\$39,000 plus 37c for each \$1 over \$120,000
\$180,001 and over	\$61,200 plus 45c for each \$1 over \$180,000

### Foreign resident tax rates 2020–21

Taxable income	Tax on this income
0 – \$120,000	32.5c for each \$1
\$120,001 – \$180,000	\$39,000 plus 37c for each \$1 over \$120,000
\$180,001 and over	\$61,200 plus 45c for each \$1 over \$180,000

### Foreign resident tax rates 2019–20

Taxable income	Tax on this income
0 – \$90,000	32.5c for each \$1
\$90,001 – \$180,000	\$29,250 plus 37c for each \$1 over \$90,000
\$180,001 and over	\$62,550 plus 45c for each \$1 over \$180,000

## Foreign resident tax rates 2010 to 2019

Foreign resident tax rates for 2009–10 to 2018–19.

### Foreign resident tax rates for 2018–19

Taxable income	Tax on this income
0 – \$90,000	32.5c for each \$1
\$90,001 – \$180,000	\$29,250 plus 37c for each \$1 over \$90,000
\$180,001 and over	\$62,550 plus 45c for each \$1 over \$180,000

### Foreign resident tax rates for 2017–18

Taxable income	Tax on this income
0 – \$87,000	32.5c for each \$1
\$87,001 – \$180,000	\$28,275 plus 37c for each \$1 over \$87,000
\$180,001 and over	\$62,685 plus 45c for each \$1 over \$180,000

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

### Foreign resident tax rates for 2016–17

Taxable income	Tax on this income
0 – \$87,000	32.5c for each \$1
\$87,001 – \$180,000	\$28,275 plus 37c for each \$1 over \$87,000
\$180,001 and over	\$62,685 plus 45c for each \$1 over

	\$180,000
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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.

### Foreign resident tax rates for 2015–16

Taxable income	Tax on this income
0 – \$80,000	32.5c for each \$1
\$80,001 – \$180,000	\$26,000 plus 37c for each \$1 over \$80,000
\$180,001 and over	\$63,000 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.

### Foreign resident tax rates for 2014–15

Taxable income	Tax on this income
0 - \$80,000	32.5c for each \$1
\$80,001 - \$180,000	\$26,000 plus 37c for each \$1 over \$80,000
\$180,001 and over	\$63,000 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.

### Foreign resident tax rates for 2013–14

Taxable income	Tax on this income
0 - \$80,000	32.5c for each \$1

\$80,001 - \$180,000	\$26,000 plus 37c for each \$1 over \$80,000
\$180,001 and over	\$63,000 plus 45c for each \$1 over \$180,000

### Foreign resident tax rates for 2012-13

Taxable income	Tax on this income
0 - \$80,000	32.5c for each \$1
\$80,001 - \$180,000	\$26,000 plus 37c for each \$1 over \$80,000
\$180,001 and over	\$63,000 plus 45c for each \$1 over \$180,000

### Foreign resident tax rates for 2011-12

Taxable income	Tax on this income
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

### Foreign resident tax rates for 2010-11

Taxable income	Tax on this income
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

### Foreign resident tax rates for 2009–10

Taxable income	Tax on this income
\$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

## Foreign resident tax rates 2000 to 2009

Foreign resident tax rates for 1999–2000 to 2008–09.

### Foreign resident tax rates for 2008–09

Taxable income	Tax on this income
\$0 – \$34,000	29c for each \$1
\$34,001 – \$80,000	\$9,860 plus 30c for each \$1 over \$34,000
\$80,001 – \$180,000	\$23,660 plus 40c for each \$1 over \$80,000
\$180,001 and over	\$63,660 plus 45c for each \$1 over \$180,000

### Foreign resident tax rates for 2007–08

<b>Taxable income</b>	<b>Tax on this income</b>
\$0 – \$30,000	29c for each \$1
\$30,001 – \$75,000	\$8,700 plus 30c for each \$1 over \$30,000
\$75,001 – \$150,000	\$22,200 plus 40c for each \$1 over \$75,000
\$150,001 and over	\$52,200 plus 45c for each \$1 over \$150,000

### Foreign resident tax rates for 2006–07

<b>Taxable income</b>	<b>Tax on this income</b>
\$0 – \$25,000	29c for each \$1
\$25,001 – \$75,000	\$7,250 plus 30c for each \$1 over \$25,000
\$75,001 – \$150,000	\$22,250 plus 40c for each \$1 over \$75,000
\$150,001 and over	\$52,250 plus 45c for each \$1 over \$150,000

### Foreign resident tax rates for 2005–06

<b>Taxable income</b>	<b>Tax on this income</b>
\$0 – \$21,600	29c for each \$1
\$21,601 – \$63,000	\$6,264 plus 30c for each \$1 over \$21,600
\$63,001 – \$95,000	\$18,684 plus 42c for each \$1 over \$63,000
\$95,000 and over	\$32,124 plus 47c for each \$1 over \$95,000

### Foreign resident tax rates for 2004–05

<b>Taxable income</b>	<b>Tax on this income</b>
\$0 – \$21,600	29c for each \$1
\$21,601 – \$58,000	\$6,264 plus 30c for each \$1 over \$21,600
\$58,001 – \$70,000	\$17,184 plus 42c for each \$1 over \$58,000
\$70,000 and over	\$22,224 plus 47c for each \$1 over \$70,000

### Foreign resident tax rates for 2003–04

<b>Taxable income</b>	<b>Tax on this income</b>
\$1 – \$21,600	29c for each \$1
\$21,601 – \$52,000	\$6,264 plus 30c for each \$1 over \$21,600
\$52,001 – \$62,500	\$15,384 plus 42c for each \$1 over \$52,000
\$62,501 and over	\$19,794 plus 47c for each \$1 over \$62,500

### Foreign resident tax rates for 2002–03

<b>Taxable income</b>	<b>Tax on this income</b>
\$1 – \$20,000	29c for each \$1
\$20,001 – \$50,000	\$5,800 plus 30c for each \$1 over \$20,000
\$50,001 – \$60,000	\$14,800 plus 42c for each \$1 over \$50,000
\$60,001 and over	\$19,000 plus 47c for each \$1 over \$60,000

### Foreign resident tax rates for 2001–02

<b>Taxable income</b>	<b>Tax on this income</b>
\$1 – \$20,000	29c for each \$1
\$20,001 – \$50,000	\$5,800 plus 30c for each \$1 over \$20,000
\$50,001 – \$60,000	\$14,800 plus 42c for each \$1 over \$50,000
\$60,001 and over	\$19,000 plus 47c for each \$1 over \$60,000

### **Foreign resident tax rates for 2000–01**

<b>Taxable income</b>	<b>Tax on this income</b>
\$1 – \$20,000	29c for each \$1
\$20,001 – \$50,000	\$5,800 plus 30c for each \$1 over \$20,000
\$50,001 – \$60,000	\$14,800 plus 42c for each \$1 over \$50,000
\$60,001 and over	\$19,000 plus 47c for each \$1 over \$60,000

### **Foreign resident tax rates for 1999–2000**

<b>Taxable income</b>	<b>Tax on this income</b>
\$1 – \$20,700	29c for each \$1
\$20,701 – \$38,000	\$6,003 plus 34c for each \$1 over \$20,700
\$38,001 – \$50,000	\$11,885 plus 43c for each \$1 over \$38,000
\$50,001 and over	\$17,045 plus 47c for each \$1 over \$50,000

### **Foreign resident tax rates 1988 to 1999**

Foreign resident tax rates for 1987–88 to 1998–99.

### Foreign resident tax rates for 1998–99

<b>Taxable income</b>	<b>Tax on this income</b>
\$1 – \$20,700	29c for each \$1
\$20,701 – \$38,000	\$6,003 plus 34c for each \$1 over \$20,700
\$38,001 – \$50,000	\$11,885 plus 43c for each \$1 over \$38,000
\$50,001 and over	\$17,045 plus 47c for each \$1 over \$50,000

### Foreign resident tax rates for 1997–98

<b>Taxable income</b>	<b>Tax on this income</b>
\$1 – \$20,700	29c for each \$1
\$20,701 – \$38,000	\$6,003 plus 34c for each \$1 over \$20,700
\$38,001 – \$50,000	\$11,885 plus 43c for each \$1 over \$38,000
\$50,001 and over	\$17,045 plus 47c for each \$1 over \$50,000

### Foreign resident tax rates for 1996–97

<b>Taxable income</b>	<b>Tax on this income</b>
\$1 – \$20,700	29c for each \$1
\$20,701 – \$38,000	\$6,003 plus 34c for each \$1 over \$20,700
\$38,001 – \$50,000	\$11,885 plus 43c for each \$1 over \$38,000
\$50,001 and over	\$17,045 plus 47c for each \$1 over \$50,000

### Foreign resident tax rates for 1995–96

<b>Taxable income</b>	<b>Tax on this income</b>
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\$1 – \$20,700	29c for each \$1
\$20,701 – \$38,000	\$6,003 plus 34c for each \$1 over \$20,700
\$38,001 – \$50,000	\$11,885 plus 43c for each \$1 over \$38,000
\$50,001 and over	\$17,045 plus 47c for each \$1 over \$50,000

### Foreign resident tax rates for 1994–95

<b>Taxable income</b>	<b>Tax on this income</b>
\$1 – \$20,700	29c for each \$1
\$20,701 – \$38,000	\$6,003 plus 34c for each \$1 over \$20,700
\$38,001 – \$50,000	\$11,885 plus 43c for each \$1 over \$38,000
\$50,001 and over	\$17,045 plus 47c for each \$1 over \$50,000

### Foreign resident tax rates for 1993–94

<b>Taxable income</b>	<b>Tax on this income</b>
\$1 – \$20,700	29c for each \$1
\$20,701 – \$36,000	\$6,003 plus 35.5c for each \$1 over \$20,700
\$36,001 – \$38,000	\$11,434.50 plus 38.5c for each \$1 over \$36,000
\$38,001 – \$50,000	\$12,204.50 plus 44.125c for each \$1 over \$38,000
\$50,001 and over	\$17,499.50 plus 47c for each \$1 over \$50,000

### Foreign resident tax rates for 1992–93

<b>Taxable income</b>	<b>Tax on this income</b>
\$1 – \$20,700	29c for each \$1
\$20,701 – \$36,000	\$6,003 plus 38c for each \$1 over \$20,700
\$36,001 – \$50,000	\$11,817 plus 46c for each \$1 over \$36,000
\$50,001 and over	\$18,257 plus 47c for each \$1 over \$50,000

### **Foreign resident tax rates for 1991–92**

<b>Taxable income</b>	<b>Tax on this income</b>
\$1 – \$20,700	29c for each \$1
\$20,701 – \$36,000	\$6,003 plus 38c for each \$1 over \$20,700
\$36,001 – \$50,000	\$11,817 plus 46c for each \$1 over \$36,000
\$50,001 and over	\$18,257 plus 47c for each \$1 over \$50,000

### **Foreign resident tax rates for 1990–91**

<b>Taxable income</b>	<b>Tax on this income</b>
\$1 – \$20,599	29c for each \$1
\$20,600 – \$20,699	\$5,974 plus 34c for each \$1 over \$20,600
\$20,700 – \$34,999	\$6,008 plus 38.5c for each \$1 over \$20,700
\$35,000 – \$35,999	\$11,513.50 plus 42.5c for each \$1 over \$35,000
\$36,000 – \$49,999	\$11,938.50 plus 46.5c for each \$1 over \$36,000

\$50,000 and over	\$18,448.50 plus 47c for each \$1 over \$50,000
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### Foreign resident tax rates for 1989–90

Taxable income	Tax on this income
\$1 – \$20,599	29c for each \$1
\$20,600 – \$34,999	\$5,974 plus 39c for each \$1 over \$20,600
\$35,000 – \$49,999	\$11,599 plus 47c for each \$1 over \$35,000
\$50,000 and over	\$18,640 plus 48c for each \$1 over \$50,000

### Foreign resident tax rates for 1988–89

Taxable income	Tax on this income
\$1 – \$19,500	29c for each \$1
\$19,501 – \$35,000	\$5,655 plus 40c for each \$1 over \$19,500
\$35,001 and over	\$11,855 plus 49c for each \$1 over \$35,000

### Foreign resident tax rates for 1987–88

Taxable income	Tax on this income
\$1 – \$19,500	29c for each \$1
\$19,501 – \$35,000	\$5,655 plus 40c for each \$1 over \$19,500
\$35,001 and over	\$11,855 plus 49c for each \$1 over \$35,000

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