

Non-residents

Federal personal income tax rates - 2016¹

Taxable income		Non-resident rate of 48%	
Lower limit	Upper limit	Basic tax	Rate on excess
\$ -	to \$ 45,282	\$ -	22.20%
45,283	to 90,563	10,053	30.34%
90,564	to 140,388	23,791	38.48%
140,389	to 200,000	42,964	42.92%
200,001	and up	68,549	48.84%

1. The tax rates reflect budget proposals and news releases to 30 June 2016.