

## Non-residents

### Federal personal income tax rates - 2017<sup>1</sup>

Taxable income		Non-resident rate of 48%	
Lower limit	Upper limit	Basic tax	Rate on excess
\$ -	to \$ 45,916	\$ -	22.20%
45,917	to 91,831	10,193	30.34%
91,832	to 142,353	24,124	38.48%
142,354	to 202,800	43,565	42.92%
202,801	and up	69,509	48.84%

1. The tax rates reflect budget proposals and news releases to 19 May 2017.