

## 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 30 June 2017.