



Non-residents

Federal personal income tax rates - 2018¹

Taxable income		Non-resident rate of 48%	
Lower limit	Upper limit	Basic tax	Rate on excess
\$ -	to \$ 46,605	\$ -	22.20%
46,606	to 93,208	10,346	30.34%
93,209	to 144,489	24,486	38.48%
144,490	to 205,842	44,219	42.92%
205,843	and up	70,551	48.84%

1. The tax rates reflect budget proposals and news releases to 15 June 2018.