

GENERAL RATES OF TAX 1980-81 INCOME YEAR**Individuals:****Total Taxable income:**

Not less than \$	Not more than \$
1	4,041
4,041	17,239
17,239	34,478
34,478	over

Tax on Total Taxable Income:

Nil
Nil + 32c for each \$1 over \$ 4,041
\$ 4,223.36 + 46c for each \$1 over \$17,239
\$12,153.30 + 60c for each \$1 over \$34,478

Dependant Rebates:

Spouse, daughter/housekeeper	\$800
Housekeeper	\$800
Parent, parent-in-law	\$722
Invalid relative	\$362
Sole parent	\$559

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$272

Tax Thresholds:

Single	\$4,042
Spouse	\$6,542
Sole Parent	\$5,788

Zone and Overseas Locality Rebates:

Zone A	\$216 plus 25 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents;
Zone B	\$36 plus 4 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents;

Notional Child Rebates:

One child under 16, not being a student	\$362
Each other child under 16, not being a student	\$272
Student child	\$362

Rebates for Concessional Expenditure exceeding \$1590:

The concessional rebate is 32 percent of total expenditure over \$1590 on the items listed below but such expenditure cannot exceed the tax otherwise payable.

	<u>Limits</u>
(1) Medical expenses	No limit

(2) Funeral expenses	\$100 each bereavement
(3) Life assurance and superannuation*	1,200
(4) Education expenses	\$250 each dependant
(5) Self-education expenses	250
(6) Rates and land taxes	\$300 limited to principal place of residence
(7) Calls	1/3 of calls paid on shares in a business carrying on afforestation in Australia
(8) Adoption expenses	No limit but restricted to legal expenses including court costs.

* A deduction of \$1,200 is also allowable to self employed persons and unsupported employees.

GENERAL RATES OF TAX 1981-82 INCOME YEAR

Individuals:

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
1	4,195	Nil
4,195	17,894	Nil + 32c for each \$1 over \$ 4,195
17,894	35,788	\$ 4,383.68 + 46c for each \$1 over \$17,894
35,788	over	\$12,614.92 + 60c for each \$1 over \$35,788

Dependant Rebates:

Spouse, daughter/housekeeper	\$830
Housekeeper	\$830
Parent, parent-in-law	\$749
Invalid relative	\$376
Sole parent	\$580

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

Tax Thresholds:

Single	\$4,196
Spouse	\$6,789
Sole Parent	\$6,008

Zone and Overseas Locality Rebates:

Following its consideration of the Report of the Public Inquiry into Income Tax Zone Allowances, the Government has decided that new arrangements will apply from 1 November 1981 -

Zone A \$216 plus 50 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents;

Zone B \$36 plus 20 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents;

For a taxpayer spending the required period in either Zone A or Zone B, but at a place in excess of 250 kilometres by the shortest practicable surface route from a centre of population of 2,500 or more, the basic rebate will be at a special level of \$70 in lieu of the ordinary basic amount of either \$216 or \$36.

The above result will be based on 1976 Census data and the arrangements are to be reviewed each five years following completion of the national population census.

The existing eligibility test is to be modified so that persons who reside in a zone for more than one-half of a calendar year

but who at present do not satisfy the test in relation to an income year receive and allowance.

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Rebates for Concessional Expenditure exceeding \$1590:

The concessional rebate is 32 percent of total expenditure over \$1590 on the items listed below but such expenditure cannot exceed the tax otherwise payable.

	<u>Limits</u>
(1) Medical expenses	No limit
(2) Funeral expenses	\$100 each bereavement
(3) Life assurance and superannuation*	1,200
(4) Education expenses	\$250 each dependant
(5) Self-education expenses	250
(6) Rates and land taxes	\$300 limited to principal place of residence
(7) Calls	1/3 of calls paid on shares in a business carrying on afforestation in Australia
(8) Adoption expenses	No limit but restricted to legal expenses including court costs.

* A deduction of \$1,200 is also allowable to self employed persons and unsupported employees.

GENERAL RATES OF TAX 1982-83 INCOME YEAR**Individuals:****(i) Rates of tax from 1 July 1982 to 31 October 1982**

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
1	4,195	Nil
4,195	17,894	Nil + 32c for each \$1 over \$ 4,195
17,894	35,788	\$ 4,383.68 + 46c for each \$1 over \$17,894
35,788	over	\$12,614.92 + 60c for each \$1 over \$35,788

Dependant Rebates:

Spouse, daughter/housekeeper	\$830
Housekeeper	\$830
Parent, parent-in-law	\$749
Invalid relative	\$376
Sole parent	\$580

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

Tax Thresholds

Single	\$4,196
Spouse	\$6,789
Sole Parent	\$6,008

(ii) Rates of tax from 1 November 1982 to 30 June 1993

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
1	4,595	Nil
4,595	19,500	Nil + 30c for each \$1 over \$ 4,595
19,500	35,788	\$ 4,471.50 + 46c for each \$1 over \$19,500
35,788	over	\$11,963.98 + 60c for each \$1 over \$35,788

Dependant Rebates:

Spouse, daughter/housekeeper with dependant child or student child	\$1,030
Spouse, daughter/housekeeper without dependant child or student child	\$830
Housekeeper caring for dependant child or student child	\$1,030
Housekeeper caring for invalid relative or spouse of taxpayer	\$830
Parent, parent-in-law	\$749
Invalid relative	\$376

Sole parent \$780

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

Tax Thresholds:

Single	\$4,596
Spouse with dependant child or student child	\$8,029
Spouse without dependant child or student child	\$7,362
Sole Parent	\$7,195

(iii) Averaged rates of tax for 1982-83 income year

Total Taxable income:

Not less than \$	Not more than \$
1	4,462
4,462	17,894
17,894	19,500
19,500	35,788
35,788	over

Tax on Total Taxable Income:

Nil	
Nil	+ 30.67c for each \$1 over \$ 4,462
\$ 4,119.5944	+ 35.33c for each \$1 over \$17,894
\$ 4,686.9942	+ 46.00c for each \$1 over \$19,500
\$12,179.4742	+ 60.00c for each \$1 over \$35,788

Dependant Rebates:

Spouse, daughter/housekeeper with dependant child or student child	\$963
Spouse, daughter/housekeeper without dependant child or student child	\$830
Housekeeper caring for dependant child or student child	\$963
Housekeeper caring for invalid relative or spouse of taxpayer	\$830
Parent, parent-in-law	\$749
Invalid relative	\$376
Sole parent	\$713

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

Tax Thresholds:

Single	\$4,463
Spouse with dependant child or student child	\$7,602
Spouse without dependant child or student child	\$7,169
Sole Parent	\$6,787

Zone and Overseas Locality Rebates:

Special Zone A	\$750 + 50% of dependant rebates
Special Zone B	\$750 + 20% of dependant rebates
Zone A	\$216 + 50% of dependant rebates
Zone B	\$ 36 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Rebates for Concessional Expenditure exceeding \$1590:

The concessional rebate is 30.67 percent of total expenditure over \$1590 on the items listed below but such expenditure cannot exceed the tax otherwise payable.

	<u>Limits</u>
(1) Medical expenses	No limit
(2) Funeral expenses	\$100 each bereavement
(3) Life assurance and superannuation*	1,200
(4) Education expenses	\$250 each dependant
(5) Self-education expenses	250
(6) Rates and land taxes	\$300 limited to principal place of residence
(7) Calls	1/3 of calls paid on shares in a business carrying on afforestation in Australia
(8) Adoption expenses	No limit but restricted to legal expenses including court costs.

* A deduction of \$1,200 is also allowable to self employed persons and unsupported employees.

GENERAL RATES OF TAX 1983-84 INCOME YEAR

Resident Individuals:

Total Taxable income:

Not less than \$	Not more than \$
0	4,595
4,595	19,500
19,500	35,788
35,788	

Tax on Total Taxable Income:

Nil
Nil + 30c for each \$1 over \$ 4,595
\$ 4,471.50 + 46c for each \$1 over \$19,500
\$11,963.98 + 60c for each \$1 over \$35,788

Medicare Levy - 0.416% of Taxable Income. Maximum Levy \$291.2

Non-Resident Individuals:

Total Taxable income:

Not less than \$	Not more than \$
0	19,500
19,500	35,788
35,788	

Tax on Total Taxable Income:

30c for each \$1
\$ 5,850.00 + 46c for each \$1 over \$19,500
\$13,342.48 + 60c for each \$1 over \$35,788

Dependant Rebates:

Spouse, de facto spouse, housekeeper or daughter/housekeeper with dependant child or student child	\$1,030
Spouse, de facto spouse, housekeeper* or daughter/housekeeper* without dependant child or student child	\$830
Sole parent	\$780
Parent, parent-in-law	\$749
Invalid relative	\$376

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer, being a spouse in receipt of an invalid pension

Tax Thresholds:

	Medicare Levy		
	Income Tax	Reduced Levy Applies	1.25% Applies
	\$	\$	\$
Single	4,596	6,699	7,051
Spouse without dependant child or student child	7,362	11,141	11,728
Spouse with one dependant child* or student child	8,029	12,241	12,886
Sole parent with one dependant child	7,196	12,241	12,886

* Reduced Medicare Levy threshold increases by \$1,100 for each additional child
Upper limit for reduced Medicare Levy increases by \$1,158 for each additional child.

Zone and Overseas Locality Rebates:

Special Zone A	\$750 + 50% of dependant rebates
Special Zone B	\$750 + 20% of dependant rebates
Zone A	\$216 + 50% of dependant rebates
Zone B	\$ 36 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single-rate Pensioners	250	12.5	5,429	7,429
Married-rate Pensioners	250	12.5	5,429	7,429

Concessional Expenditure Rebates:

The concessional expenditure rebate is 30 per cent of the excess of total expenditure over \$2,000 on the items listed below:-

	<u>Limits</u>
(1) Medical expenses	No limit
(2) Funeral expenses	\$100 each bereavement
(3) Life assurance and superannuation*	\$1,200
(4) Education expenses	\$250 each dependant
(5) Self-education expenses	\$250
(6) Rates and land taxes	\$300 (Principal place of residence)
(7) Calls on shares	1/3 of calls paid on shares in a business carrying on afforestation in Australia
(8) Adoption expenses#	No limit

* A deduction of \$1,200 is also allowable to self employed persons and unsupported employees.

Restricted to legal expenses including court costs.

GENERAL RATES OF TAX 1984-85 INCOME YEAR**Resident Individuals:****Total Taxable income:**

Not less than \$	Not more than \$
0	4,595
4,595	12,500
12,500	19,500
19,500	28,000
28,000	35,000
35,000	35,788
35,788	

Tax on Total Taxable Income:

Nil
Nil + 26.67c for each \$1 over \$ 4,595
\$ 2,108.2635 + 30.00c for each \$1 over \$12,500
\$ 4,208.2635 + 46.00c for each \$1 over \$19,500
\$ 8,118.2635 + 47.33c for each \$1 over \$28,000
\$11,431.3635 + 55.33c for each \$1 over \$35,000
\$11,867.3639 + 60.00c for each \$1 over \$35,788

Medicare Levy - 1% of Taxable Income. Maximum Levy \$733.32

Non-Resident Individuals:**Total Taxable income:**

Not less than \$	Not more than \$
0	19,500
19,500	28,000
28,000	35,000
35,000	35,788
35,788	

Tax on Total Taxable Income:

30.00c for each \$1
\$ 5,850.00 + 46.00c for each \$1 over \$19,500
\$ 9,760.00 + 47.33c for each \$1 over \$28,000
\$13,073.10 + 55.33c for each \$1 over \$35,000
\$13,509.10 + 60.00c for each \$1 over \$35,788

Dependant Rebates:

Spouse, de facto spouse, housekeeper or daughter/housekeeper with dependant child or student child	\$1,030
Spouse, de facto spouse, housekeeper* or daughter/housekeeper* without dependant child or student child	\$830
Sole parent	\$780
Parent, parent-in-law	\$749
Invalid relative	\$376

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer,
being a spouse in receipt of an invalid pension

Tax Thresholds:

	Medicare Levy		
	Income Tax \$	Reduced Levy Applies \$	1.25% Applies \$
Single	4,596	7,111	7,485
Spouse without dependant child or student child	7,708	11,804	12,426

Spouse with one dependant child* or student child	8,458	13,134	13,826
Sole parent with one dependant child	7,520	13,134	13,826

* Reduced Medicare Levy threshold increases by \$1,330 for each additional child

Upper limit for reduced Medicare Levy increases by \$1,400 for each additional child

Zone and Overseas Locality Rebates:

Special Zone A	\$875 + 50% of dependant rebates
Special Zone B	\$875 + 20% of dependant rebates
Zone A	\$252 + 50% of dependant rebates
Zone B	\$ 42 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single-rate Pensioners	250	12.5	5,533	7,533
Married-rate Pensioners	250	12.5	5,533	7,533

Beneficiary Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single	50	12.5	4,783	5,183
Married	75	12.5	7,989	8,589

Concessional Expenditure Rebates:

The concessional expenditure rebate is 30 per cent of the excess of total expenditure over \$2,000 on the items listed below:-

	<u>Limits</u>
(1) Medical expenses	No limit
(2) Funeral expenses	\$100 each bereavement
(3) Life assurance and superannuation*	\$1,200
(4) Education expenses	\$250 each dependant
(5) Self-education expenses	\$250
(6) Rates and land taxes	\$300 (Principal place of residence)
(7) Calls on shares	1/3 of calls paid on shares in a business carrying on afforestation in Australia

(8) Adoption expenses#

No limit

* A deduction of \$1,200 is also allowable to self employed persons and unsupported employees.

Restricted to legal expenses including court costs.

GENERAL RATES OF TAX 1985-86 INCOME YEAR**Resident Individuals:****Total Taxable income:**

Not less than \$	Not more than \$
0	4,595
4,595	12,500
12,500	19,500
19,500	28,000
28,000	35,000
35,000	

Tax on Total Taxable Income:

Nil	
Nil	+ 25c for each \$1 over \$ 4,595
\$ 1,976.25	+ 30c for each \$1 over \$12,500
\$ 4,076.25	+ 46c for each \$1 over \$19,500
\$ 7,986.25	+ 48c for each \$1 over \$28,000
\$11,346.25	+ 60c for each \$1 over \$35,000

Medicare Levy - 1% of Taxable Income

- From 1 July 1985 there is no ceiling on the amount of Medicare Levy payable.

Non-Resident Individuals:**Total Taxable income:**

Not less than \$	Not more than \$
0	19,500
19,500	28,000
28,000	35,000
35,000	

Tax on Total Taxable Income:

	30c for each \$1
\$ 5,850.00	+ 46c for each \$1 over \$19,500
\$ 9,760.00	+ 48c for each \$1 over \$28,000
\$13,120.00	+ 60c for each \$1 over \$35,000

Dependant Rebates:

Spouse, de facto spouse, housekeeper or daughter/housekeeper with dependant child or student child	\$1,030
Spouse, de facto spouse, housekeeper* or daughter/housekeeper* without dependant child or student child	\$830
Sole parent	\$780
Parent, parent-in-law	\$749
Invalid relative	\$376

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer, being a spouse in receipt of an invalid pension

Medical Expenses Rebate:

30% of expenditure in excess of \$1,000

Tax Thresholds:

	Medicare Levy		
	Income Tax	Reduced Levy Applies	1.25% Applies
	\$	\$	\$
Single	4,596	7,527	7,923
Spouse without dependant child or student child	7,916	12,505	13,164
Spouse with one dependant child* or student child	8,716	14,035	14,775
Sole parent with one dependant child	7,716	14,035	14,775

* Reduced Medicare Levy threshold increases by \$1,530 for each additional child
 Upper limit for reduced Medicare Levy increases by \$1,611 for each additional child

Zone and Overseas Locality Rebates:

Special Zone A	\$938 + 50% of dependant rebates
Special Zone B	\$938 + 20% of dependant rebates
Zone A	\$270 + 50% of dependant rebates
Zone B	\$ 45 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single-rate Pensioners	250	12.5	5,595	7,595
Married-rate Pensioners	250	12.5	5,595	7,595

Beneficiary Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single	170	12.5	5,275	6,635
Married	220	12.5	8,795	10,555

GENERAL RATES OF TAX 1986-87 INCOME YEAR**Resident Individuals:****Total Taxable income:**

Not less than \$	Not more than \$
0	4,890
4,890	12,500
12,500	12,600
12,600	19,500
19,500	28,000
28,000	35,000
35,000	

Tax on Total Taxable Income:

Nil
Nil + 24.42c for each \$1 over \$ 4,890
\$ 1,858.362 + 26.50c for each \$1 over \$12,500
\$ 1,884.862 + 29.42c for each \$1 over \$12,600
\$ 3,914.842 + 44.25c for each \$1 over \$19,500
\$ 7,676.092 + 46.83c for each \$1 over \$28,000
\$10,954.192 + 57.08c for each \$1 over \$35,000

Medicare Levy - 1.145% of Taxable Income

Non-Resident Individuals:**Total Taxable income:**

Not less than \$	Not more than \$
0	19,500
19,500	28,000
28,000	35,000
35,000	

Tax on Total Taxable Income:

29.42c for each \$1
\$ 5,736.900 + 44.25c for each \$1 over \$19,500
\$ 9,498.150 + 46.83c for each \$1 over \$28,000
\$12,776.250 + 57.08c for each \$1 over \$35,000

Dependant Rebates:

Spouse, de facto spouse, housekeeper or daughter/housekeeper with dependant child or student child	\$1,030
Spouse, de facto spouse, housekeeper* or daughter/housekeeper* without dependant child or student child	\$830
Sole parent	\$780
Parent, parent-in-law	\$749
Invalid relative	\$376

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer,
being a spouse in receipt of an invalid pension

Medical Expenses Rebate:

29.42% of expenditure in excess of \$1,000

Tax Thresholds:

	Medicare Levy		
	Income Tax \$	Reduced Levy Applies \$	1.25% Applies \$
Single	4,891	8,031	8,518
Spouse without dependant child or student child	8,289	13,371	14,182
Spouse with one dependant child* or student child	9,108	15,031	15,943
Sole parent with one dependant child	8,085	15,031	15,943

* Reduced Medicare Levy threshold increases by \$1,660 for each additional child
 Upper limit for reduced Medicare Levy increases by \$1,761 for each additional child

Zone and Overseas Locality Rebates:

Special Zone A	\$938 + 50% of dependant rebates
Special Zone B	\$938 + 20% of dependant rebates
Zone A	\$270 + 50% of dependant rebates
Zone B	\$ 45 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single-rate Pensioners	250	12.5	5,914	7,914
Married-rate Pensioners	250	12.5	5,914	7,914

Beneficiary Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single	190	12.5	5,669	7,189
Married	280	12.5	9,436	11,676

GENERAL RATES OF TAX 1987-88 INCOME YEAR**Resident Individuals:****Total Taxable income:**

Not less than \$	Not more than \$
0	5,100
5,100	12,600
12,600	19,500
19,500	35,000
35,000	

Tax on Total Taxable Income:

Nil
Nil + 24c for each \$1 over \$ 5,100
\$ 1,800.00 + 29c for each \$1 over \$12,600
\$ 3,801.00 + 40c for each \$1 over \$19,500
\$10,001.00 + 49c for each \$1 over \$35,000

Medicare Levy - 1.25% of Taxable Income

Non-Resident Individuals:**Total Taxable income:**

Not less than \$	Not more than \$
0	19,500
19,500	35,000
35,000	

Tax on Total Taxable Income:

29c for each \$1
\$ 5,655.00 + 40c for each \$1 over \$19,500
\$11,855.00 + 49c for each \$1 over \$35,000

Dependant Rebates:

Spouse, de facto spouse, housekeeper or daughter/housekeeper with dependant child or student child	\$1,030
Spouse, de facto spouse, housekeeper* or daughter/housekeeper* without dependant child or student child	\$830
Sole parent	\$780
Parent, parent-in-law	\$749
Invalid relative	\$376

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer,
being a spouse in receipt of an invalid pension

Medical Expenses Rebate:

29% of expenditure in excess of \$1,000

Tax Thresholds:

	Medicare Levy		
	Income Tax \$	Reduced Levy Applies \$	1.25% Applies \$
Single	5,101	8,981	9,579
Spouse without dependant child or student child	8,559	15,091	16,097
Spouse with one dependant child* or student child	9,392	17,191	18,337
Sole parent with one dependant child	8,351	17,191	18,337

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child
 Upper limit for reduced Medicare Levy increases by \$2,240 for each additional child

Zone and Overseas Locality Rebates:

Special Zone A	\$938 + 50% of dependant rebates
Special Zone B	\$938 + 20% of dependant rebates
Zone A	\$270 + 50% of dependant rebates
Zone B	\$ 45 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single-rate Pensioners	250	12.5	6,142	8,142
Married-rate Pensioners	250	12.5	6,142	8,142

Beneficiary Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single	180	12.5	5,850	7,290
Married	430	12.5	10,350	13,790

GENERAL RATES OF TAX 1988-89 INCOME YEAR**Resident Individuals:****Total Taxable income:**

Not less than \$	Not more than \$
0	5,100
5,100	12,600
12,600	19,500
19,500	35,000
35,000	

Tax on Total Taxable Income:

Nil
Nil + 24c for each \$1 over \$ 5,100
\$ 1,800.00 + 29c for each \$1 over \$12,600
\$ 3,801.00 + 40c for each \$1 over \$19,500
\$10,001.00 + 49c for each \$1 over \$35,000

Medicare Levy - 1.25% of Taxable Income

Non-Resident Individuals:**Total Taxable income:**

Not less than \$	Not more than \$
0	19,500
19,500	35,000
35,000	

Tax on Total Taxable Income:

29c for each \$1
\$ 5,655.00 + 40c for each \$1 over \$19,500
\$11,855.00 + 49c for each \$1 over \$35,000

Higher Education Contribution Scheme:**Total Taxable income:**

Not less than \$	Not more than \$
0	22,000
22,000	25,000
25,000	35,000
35,000	

HEC Assessment Debit:

NIL
0.5% of Taxable Income
1.0% of Taxable Income
1.5% of Taxable Income

Dependant Rebates:

Spouse, de facto spouse, housekeeper or daughter/housekeeper with dependant child or student child	\$1,030
Spouse, de facto spouse, housekeeper* or daughter/housekeeper* without dependant child or student child	\$830
Sole parent	\$780
Parent, parent-in-law	\$749
Invalid relative	\$376

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer,
being a spouse in receipt of an invalid pension

Medical Expenses Rebate:

29% of expenditure in excess of \$1,000

Tax Thresholds:

	Medicare Levy		
	Income Tax	Reduced Levy Applies	1.25% Applies
	\$	\$	\$
Single	5,101	9,561	10,198
Spouse without dependant child or student child	8,559	16,111	17,185
Spouse with one dependant child* or student child	9,392	18,211	19,425
Sole parent with one dependant child	8,351	18,211	19,425

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child
 Upper limit for reduced Medicare Levy increases by \$2,240 for each additional child

Zone and Overseas Locality Rebates:

Special Zone A	\$938 + 50% of dependant rebates
Special Zone B	\$938 + 20% of dependant rebates
Zone A	\$270 + 50% of dependant rebates
Zone B	\$ 45 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum Rebate	Shading Rate Cents/Dollar	Shading Begins Above	Shading Ceases Above
	\$		\$	\$
Single-rate Pensioners	430	12.5	6,892	10,332
Married-rate Pensioners	430	12.5	6,892	10,332

Beneficiary Rebates:

	Maximum Rebate	Shading Rate Cents/Dollar	Shading Begins Above	Shading Ceases Above
	\$		\$	\$
Single	262	12.5	6,192	8,288
Married	600	12.5	11,059	15,859

GENERAL RATES OF TAX 1989-90 INCOME YEAR**Resident Individuals:****Total Taxable income:**

Not less than \$	Not more than \$
0	5,100
5,100	17,650
17,650	20,600
20,600	35,000
35,000	50,000
50,000	

Tax on Total Taxable Income:

Nil
Nil + 21c for each \$1 over \$ 5,100
\$ 2,635.50 + 29c for each \$1 over \$17,650
\$ 3,491.00 + 39c for each \$1 over \$20,600
\$ 9,107.00 + 47c for each \$1 over \$35,000
\$16,157.00 + 48c for each \$1 over \$50,000

Medicare Levy - 1.25% of Taxable Income

Non-Resident Individuals:**Total Taxable income:**

Not less than \$	Not more than \$
0	20,600
20,600	35,000
35,000	50,000
50,000	

Tax on Total Taxable Income:

29c for each \$1
\$ 5,974.00 + 39c for each \$1 over \$20,600
\$11,590.00 + 47c for each \$1 over \$35,000
\$18,640.00 + 48c for each \$1 over \$50,000

Higher Education Contribution Scheme:**Total Taxable income:**

Not less than \$	Not more than \$
0	23,582
23,582	26,798
26,798	37,518
37,518	

HEC Assessment Debit:

NIL
1% of Taxable Income
2% of Taxable Income
3% of Taxable Income

Dependant Rebates:

Spouse, de facto spouse, housekeeper or daughter/housekeeper with dependant child or student child	\$1,200
Spouse, de facto spouse, housekeeper* or daughter/housekeeper* without dependant child or student child	\$1,000
Sole parent	\$940
Parent, parent-in-law	\$900
Invalid relative	\$450

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer,
being a spouse in receipt of an invalid pension

Medical Expenses Rebate:

29% of expenditure in excess of \$1,000

Tax Thresholds:

	Income Tax \$	Medicare Levy	
		Reduced Levy Applies \$	1.25% Applies \$
Single	5,101	10,331	11,019
Spouse without dependant child or student child	9,862	17,401	18,560
Spouse with one dependant child* or student child	10,815	19,501	20,800
Sole parent with one dependant child	9,577	19,501	20,800

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child
 Upper limit for reduced Medicare Levy increases by \$2,240 for each additional child

Zone and Overseas Locality Rebates:

Special Zone A	\$938 + 50% of dependant rebates
Special Zone B	\$938 + 20% of dependant rebates
Zone A	\$270 + 50% of dependant rebates
Zone B	\$ 45 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single-rate Pensioners	664	12.5	8,262	13,574
Married-rate Pensioners	530	12.5	7,624	11,864
Married receiving single-rate	773	12.5	8,781	14,965

Beneficiary Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single Under 18	NIL	12.5	N/A	N/A
Single 18 - 20	78	12.5	5,472	6,096
Single 21 and over	340	12.5	6,720	9,440
Single 60 - 64	354	12.5	6,786	9,618
Married	456	12.5	12,034	15,682