

GENERAL RATES OF TAX 1990-91 INCOME YEAR**Resident Individuals:**

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|--|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 5,250 | Nil |
| 5,250 | 17,650 | Nil + 20.5c for each \$1 over \$ 5,250 |
| 17,650 | 20,600 | \$ 2,542.00 + 24.5c for each \$1 over \$17,650 |
| 20,600 | 20,700 | \$ 3,264.75 + 29.5c for each \$1 over \$20,600 |
| 20,700 | 35,000 | \$ 3,294.25 + 38.5c for each \$1 over \$20,700 |
| 35,000 | 36,000 | \$ 8,799.75 + 42.5c for each \$1 over \$35,000 |
| 36,000 | 50,000 | \$ 9,224.75 + 46.5c for each \$1 over \$36,000 |
| 50,000 | | \$15,734.75 + 47.0c for each \$1 over \$50,000 |

Medicare Levy - 1.25% of Taxable Income

Non-Resident Individuals:

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|--|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 20,600 | 29.0c for each \$1 |
| 20,600 | 20,700 | \$ 5,974.00 + 34.0c for each \$1 over \$20,600 |
| 20,700 | 35,000 | \$ 6,008.00 + 38.5c for each \$1 over \$20,700 |
| 35,000 | 36,000 | \$11,513.50 + 42.5c for each \$1 over \$35,000 |
| 36,000 | 50,000 | \$11,938.50 + 46.5c for each \$1 over \$36,000 |
| 50,000 | | \$18,448.50 + 47.0c for each \$1 over \$50,000 |

Higher Education Contribution Scheme:

| <u>Total Taxable income:</u> | | <u>HEC Assessment Debit:</u> |
|------------------------------|---------------|------------------------------|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 25,468 | NIL |
| 25,469 | 28,941 | 2% of Taxable Income |
| 28,942 | 40,519 | 3% of Taxable Income |
| 40,520 | | 4% of Taxable Income |

Dependant Rebates:

| | |
|---|---------|
| Spouse, de facto spouse, housekeeper or daughter/housekeeper with dependant child or student child | \$1,296 |
| Spouse, de facto spouse, housekeeper* or daughter/housekeeper* without dependant child or student child | \$1,080 |
| Sole parent | \$1,015 |
| Parent, parent-in-law | \$972 |
| Invalid relative | \$486 |

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:

25% of expenditure in excess of \$1,000

Tax Thresholds:

| | Income Tax \$ | Medicare Levy | |
|---|---------------------|----------------------------------|------------------------|
| | | Reduced Levy Applies \$ | 1.25% Applies \$ |
| Single | 5,251 | 11,746 | 12,529 |
| Spouse without dependant child or student child | 10,519 | 19,046 | 20,314 |
| Spouse with one dependant child* or student child | 11,572 | 21,146 | 22,554 |
| Sole parent with one dependant child | 10,202 | 21,146 | 22,554 |

* 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 Zones A and B | \$938 + 50% 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 | 912 | 12.5 | 9,699 | 16,995 |
| Married-rate Pensioners | 599 | 12.5 | 8,172 | 12,964 |
| Married receiving single-rate | 859 | 12.5 | 9,441 | 16,313 |

Beneficiary Rebates:

| | Maximum Rebate \$ | Shading Rate Cents/ Dollar | Shading Begins Above \$ | Shading Ceases Above \$ |
|-----------------------|-------------------------|-------------------------------------|----------------------------------|----------------------------------|
| Single* Under 18 | 16 | 12.5 | 5,329 | 5,457 |
| Single* 18 - 20 | 131 | 12.5 | 5,890 | 6,938 |
| Single 21 and over | 415 | 12.5 | 7,275 | 10,595 |
| Single 60 - 64 | 544 | 12.5 | 7,904 | 12,256 |
| Married** Under 18 | 16 | 12.5 | 5,329 | 5,457 |
| Married** 18 - 20 | 131 | 12.5 | 5,890 | 6,938 |
| Married# 21 and over | 274 | 12.5 | 6,587 | 8,779 |
| Married with children | 545 | 12.5 | 13,177 | 17,537 |
| Other Married | 545 | 12.5 | 13,177 | 17,537 |

* Living away from home

** No children

Spouse under 21 and/or on Austudy

GENERAL RATES OF TAX 1991-92 INCOME YEAR**Resident Individuals:**

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|--|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 5,400 | Nil |
| 5,400 | 20,700 | Nil + 20c for each \$1 over \$ 5,400 |
| 20,700 | 36,000 | \$ 3,060.00 + 38c for each \$1 over \$20,700 |
| 36,000 | 50,000 | \$ 8,874.00 + 46c for each \$1 over \$36,000 |
| 50,000 | | \$15,314.00 + 47c for each \$1 over \$50,000 |

Medicare Levy - 1.25% of Taxable Income

Non-Resident Individuals:

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|--|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 20,700 | 29c for each \$1 |
| 20,700 | 36,000 | \$ 6,003.00 + 38c for each \$1 over \$20,700 |
| 36,000 | 50,000 | \$11,817.00 + 46c for each \$1 over \$36,000 |
| 50,000 | | \$18,257.00 + 47c for each \$1 over \$50,000 |

Higher Education Contribution Scheme:

| <u>Total Taxable income:</u> | | <u>HEC Assessment Debit:</u> |
|------------------------------|---------------|------------------------------|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 27,097 | NIL |
| 27,098 | 30,793 | 2% of Taxable Income |
| 30,794 | 43,112 | 3% of Taxable Income |
| 43,113 | | 4% of Taxable Income |

Dependant Rebates:

| | |
|---|---------|
| Spouse, de facto spouse, housekeeper or daughter/housekeeper with dependant child or student child | \$1,379 |
| Spouse, de facto spouse, housekeeper* or daughter/housekeeper* without dependant child or student child | \$1,149 |
| Sole parent | \$1,080 |
| Parent, parent-in-law | \$1,034 |
| Invalid relative | \$517 |

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:

20% of expenditure in excess of \$1,000

Tax Thresholds:

| | Medicare Levy | | |
|---|---------------|---------|---------|
| | Reduced | | |
| | Income | Levy | 1.25% |
| | Tax | Applies | Applies |
| | \$ | \$ | \$ |
| Single | 5,401 | 11,746 | 12,529 |
| Spouse without dependant child or student child | 11,146 | 19,675 | 20,986 |
| Spouse with one dependant child* or student child | 12,296 | 21,775 | 23,226 |
| Sole parent with one dependant child | 10,801 | 21,775 | 23,226 |

* 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 Zones A and B | \$938 + 50% 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 (Estimated):

| | Maximum | Shading | Shading | Shading |
|-------------------------------|---------|------------------|---------|---------|
| | Rebate | Rate | Begins | Ceases |
| | \$ | Cents/ Dollar | Above | Above |
| | | | \$ | \$ |
| Single-rate Pensioners | 933 | 12.5 | 10,065 | 17,529 |
| Married-rate Pensioners | 620 | 12.5 | 8,500 | 13,460 |
| Married receiving single-rate | 881 | 12.5 | 9,805 | 16,853 |

Beneficiary Rebates (Estimated):

| | Maximum | Shading | Shading | Shading |
|-----------------------|---------|------------------|---------|---------|
| | Rebate | Rate | Begins | Ceases |
| | \$ | Cents/ Dollar | Above | Above |
| | | | \$ | \$ |
| Single* Under 18 | 44 | 12.5 | 5,620 | 5,972 |
| Single* 18 - 20 | 163 | 12.5 | 6,215 | 7,519 |
| Single 21 and over | 428 | 12.5 | 7,540 | 10,964 |
| Single 60 - 64 | 558 | 12.5 | 8,190 | 12,654 |
| Married** Under 18 | 44 | 12.5 | 5,620 | 5,972 |
| Married** 18 - 20 | 163 | 12.5 | 6,215 | 7,519 |
| Married# 21 and over | 286 | 12.5 | 6,830 | 9,118 |
| Married with children | 503 | 12.5 | 13,660 | 17,684 |
| Other Married | 503 | 12.5 | 13,660 | 17,684 |

* Living away from home

** No children

Spouse under 21 and/or on Austudy

GENERAL RATES OF TAX 1992-93 INCOME YEAR**Resident Individuals:**

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|--|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 5,400 | Nil |
| 5,400 | 20,700 | Nil + 20c for each \$1 over \$ 5,400 |
| 20,700 | 36,000 | \$ 3,060.00 + 38c for each \$1 over \$20,700 |
| 36,000 | 50,000 | \$ 8,874.00 + 46c for each \$1 over \$36,000 |
| 50,000 | | \$15,314.00 + 47c for each \$1 over \$50,000 |

Medicare Levy - 1.25% of Taxable Income

Non-Resident Individuals:

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|--|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 20,700 | 29c for each \$1 |
| 20,700 | 36,000 | \$ 6,003.00 + 38c for each \$1 over \$20,700 |
| 36,000 | 50,000 | \$11,817.00 + 46c for each \$1 over \$36,000 |
| 50,000 | | \$18,257.00 + 47c for each \$1 over \$50,000 |

Higher Education Contribution Scheme:

| <u>Total Taxable income:</u> | | <u>HEC Assessment Debit:</u> |
|------------------------------|---------------|------------------------------|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 27,747 | NIL |
| 27,748 | 31,532 | 2% of Taxable Income |
| 31,533 | 44,146 | 3% of Taxable Income |
| 44,147 | | 4% of Taxable Income |

Dependant Rebates:

| | |
|--|---------|
| Spouse, de facto spouse, housekeeper or daughter/housekeeper with dependant child or student child | \$1,412 |
| Spouse, de facto spouse, housekeeper* or daughter/housekeeper without dependant child or student child | \$1,177 |
| Sole parent | \$1,106 |
| Parent, parent-in-law | \$1,059 |
| Invalid relative | \$529 |

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:

20% of expenditure in excess of \$1,000

Tax Thresholds:

| | Income Tax \$ | Medicare Levy | |
|---|---------------------|----------------------------------|------------------------|
| | | Reduced Levy Applies \$ | 1.25% Applies \$ |
| Single | 5,401 | 11,888 | 12,680 |
| Spouse without dependant child or student child | 11,286 | 20,071 | 21,408 |
| Spouse with one dependant child* or student child | 12,461 | 22,171 | 23,648 |
| Sole parent with one dependant child | 10,931 | 22,171 | 23,648 |

* 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 Zones A and B | \$1,056 + 50% of rebates for dependants, housekeeper or sole parent |
| Zone A | \$304 + 50% of rebates for dependants, housekeeper or sole parent |
| Zone B | \$51 + 50% of rebates for dependants, housekeeper or sole parent |

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 | 972 | 12.5 | 10,260 | 18,036 |
| Married-rate Pensioners | 654 | 12.5 | 8,670 | 13,902 |
| Married receiving single-rate | 920 | 12.5 | 10,000 | 17,360 |

Beneficiary Rebates:

| | Maximum Rebate \$ | Shading Rate Cents/ Dollar | Shading Begins Above \$ | Shading Ceases Above \$ |
|--|-------------------------|-------------------------------------|----------------------------------|----------------------------------|
| Single* Under 18 | 71 | 12.5 | 5,755 | 6,323 |
| Single* 18 - 20 | 193 | 12.5 | 6,365 | 7,909 |
| Single 21 and over | 448 | 12.5 | 7,640 | 11,224 |
| Single 60 - 64 | 588 | 12.5 | 8,340 | 13,044 |
| Married** Under 18 | 71 | 12.5 | 5,755 | 6,323 |
| Married** 18 - 20 | 193 | 12.5 | 6,365 | 7,909 |
| Married# 21 and over | 311 | 12.5 | 6,955 | 9,443 |
| Married 21 and over separated due to illness | 1,078 | 12.5 | 16,675 | 25,299 |
| Other Married | 525 | 12.5 | 13,910 | 18,110 |

* Living away from home

** No children

Spouse under 21 and/or on AUSTUDY

GENERAL RATES OF TAX 1993-94 INCOME YEAR**Resident Individuals:**

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> | |
|------------------------------|---------------|-------------------------------------|--------------------------------------|
| Not less than | Not more than | | |
| \$ | \$ | | |
| 0 | 5,400 | Nil | |
| 5,400 | 20,700 | Nil | + 20c for each \$1 over \$ 5,400 |
| 20,700 | 36,000 | \$ 3,060.00 | + 35.5c for each \$1 over \$20,700 |
| 36,000 | 38,000 | \$ 8,491.50 | + 38.5c for each \$1 over \$36,000 |
| 38,000 | 50,000 | \$ 9,261.50 | + 44.125c for each \$1 over \$38,000 |
| 50,000 | | \$14,556.50 | + 47c for each \$1 over \$50,000 |

Medicare Levy - 1.4% of Taxable Income

Non-Resident Individuals:

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> | |
|------------------------------|---------------|-------------------------------------|--------------------------------------|
| Not less than | Not more than | | |
| \$ | \$ | | |
| 0 | 20,700 | | 29c for each \$1 |
| 20,700 | 36,000 | \$ 6,003 | + 35.5c for each \$1 over \$20,700 |
| 36,000 | 38,000 | \$11,434.50 | + 38.5c for each \$1 over \$36,000 |
| 38,000 | 50,000 | \$12,204.50 | + 44.125c for each \$1 over \$38,000 |
| 50,000 | | \$17,499.50 | + 47c for each \$1 over \$50,000 |

Higher Education Contribution Scheme:

| <u>Total Taxable income:</u> | | <u>HEC Assessment Debit:</u> |
|------------------------------|---------------|------------------------------|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 26,401 | NIL |
| 26,402 | 30,004 | 3% of Taxable Income |
| 30,005 | 42,005 | 4% of Taxable Income |
| 42,006 | | 5% of Taxable Income |

Dependant Rebates:

| | |
|--|---------|
| Spouse, de facto spouse, housekeeper or daughter/housekeeper with dependant child or student child | \$1,425 |
| Spouse, de facto spouse, housekeeper* or daughter/housekeeper without dependant child or student child | \$1,188 |
| Sole parent | \$1,116 |
| Parent, parent-in-law | \$1,069 |
| Invalid relative | \$534 |

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:

20% of expenditure in excess of \$1,000

Tax Thresholds:

| | Medicare Levy | | |
|---|---------------------|----------------------------------|-----------------------|
| | Income Tax \$ | Reduced Levy Applies \$ | 1.4% Applies \$ |
| | | | |
| Single | 5,401 | 12,689 | 13,643 |
| Spouse without dependant child or student child | 11,341 | 21,367 | 22,974 |
| Spouse with one dependant child* or student child | 12,526 | 23,467 | 25,232 |
| Sole parent with one dependant child | 10,981 | 23,467 | 25,232 |

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

Upper limit for reduced Medicare Levy increases by \$2,258 for each additional child

Zone and Overseas Locality Rebates:

| | |
|-----------------------|------------------------------------|
| Special Zones A and B | \$1,173 + 50% of dependant rebates |
| Zone A | \$338 + 50% of dependant rebates |
| Zone B | \$57 + 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 \$ |
|-------------------------------------|-------------------------|-------------------------------------|----------------------------------|----------------------------------|
| <u>Social Security recipients</u> | | | | |
| Single-rate Pensioners | 1,084 | 12.5 | 10,820 | 19,492 |
| Married-rate Pensioners | 738 | 12.5 | 9,090 | 14,994 |
| Married receiving single-rate | 1,021 | 12.5 | 10,505 | 18,673 |
| <u>Veterans' Affairs recipients</u> | | | | |
| Single-rate Pensioners | 1,020 | 12.5 | 10,500 | 18,660 |
| Married-rate Pensioners | 685 | 12.5 | 8,825 | 14,305 |
| Married receiving single-rate | 957 | 12.5 | 10,185 | 17,841 |

Beneficiary Rebates:

| | Maximum Rebate \$ | Shading Rate Cents/ Dollar | Shading Begins Above \$ | Shading Ceases Above \$ |
|-----------------------|-------------------------|-------------------------------------|----------------------------------|----------------------------------|
| Single* Under 18 | 88 | 12.5 | 5,840 | 6,544 |
| Single* 18 - 20 | 212 | 12.5 | 6,460 | 8,156 |
| Single 21 and over | 475 | 12.5 | 7,775 | 11,575 |
| Single 60 - 64 | 626 | 12.5 | 8,530 | 13,538 |
| Married** Under 18 | 88 | 12.5 | 5,840 | 6,544 |
| Married** 18 - 20 | 212 | 12.5 | 6,460 | 8,156 |
| Married# 21 and over | 343 | 12.5 | 7,115 | 9,859 |
| Married with children | 1,144 | 12.5 | 17,060 | 26,212 |
| Other Married | 577 | 12.5 | 14,225 | 18,841 |

* Living away from home

** No children

Spouse under 21 and/or on AUSTUDY

GENERAL RATES OF TAX 1994-95 INCOME YEAR

Resident Individuals:

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|---|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 5,400 | Nil |
| 5,400 | 20,700 | Nil + 20c for each \$1 over \$ 5,400 |
| 20,700 | 38,000 | \$ 3,060 + 34c for each \$1 over \$20,700 |
| 38,000 | 50,000 | \$ 8,942 + 43c for each \$1 over \$38,000 |
| 50,000 | | \$14,102 + 47c for each \$1 over \$50,000 |

Medicare Levy - 1.4% of Taxable Income

Non-Resident Individuals:

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|---|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 20,700 | 29c for each \$1 |
| 20,700 | 38,000 | \$ 6,003 + 34c for each \$1 over \$20,700 |
| 38,000 | 50,000 | \$11,885 + 43c for each \$1 over \$38,000 |
| 50,000 | | \$17,045 + 47c for each \$1 over \$50,000 |

Higher Education Contribution Scheme:

| <u>Total Taxable income:</u> | | <u>HEC Assessment Debit:</u> |
|------------------------------|---------------|------------------------------|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 26,852 | NIL |
| 26,853 | 30,516 | 3% of Taxable Income |
| 30,517 | 42,722 | 4% of Taxable Income |
| 42,723 | | 5% of Taxable Income |

Maximum rebate

Dependant Rebates:

| | |
|--|---------|
| Spouse**, de facto spouse**, housekeeper or daughter/housekeeper with dependant child or student child | \$1,452 |
| Spouse, de facto spouse, housekeeper* or daughter/housekeeper without dependant child or student child | \$1,211 |
| Sole parent | \$1,137 |
| Parent, parent-in-law | \$1,089 |
| Invalid relative | \$544 |

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

**The maximum rebate is reduced by any amount received by the claimant's spouse through HCCA (Home Child Care Allowance)

Medical Expenses Rebate:

20% of expenditure in excess of \$1,000

Tax Thresholds:

| | Income Tax \$ | Medicare Levy | |
|---|---------------------|----------------------------------|-----------------------|
| | | Reduced Levy Applies \$ | 1.4% Applies \$ |
| Single | 5,401 | 12,689 | 13,643 |
| Spouse without dependant child or student child | 11,456 | 21,367 | 22,974 |
| Spouse with one dependant child* or student child | 12,661 | 23,467 | 25,232 |
| Sole parent with one dependant child | 11,086 | 23,467 | 25,232 |

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

Upper limit for reduced Medicare Levy increases by \$2,258 for each additional child

Zone and Overseas Locality Rebates:

| | |
|-----------------------|-----------------------------------|
| Special Zones A and B | \$1173 + 50% of dependant rebates |
| Zone A | \$338 + 50% of dependant rebates |
| Zone B | \$57 + 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 | 1,064 | 12.5 | 10,720 | 19,232 |
| Married-rate Pensioners | 724 | 12.5 | 9,020 | 14,812 |
| Married receiving single-rate | 1,002 | 12.5 | 10,410 | 18,426 |

Beneficiary Rebates:

| | Maximum Rebate \$ | Shading Rate Cents/ Dollar | Shading Begins Above \$ | Shading Ceases Above \$ |
|--|-------------------------|-------------------------------------|----------------------------------|----------------------------------|
| <i>Single</i> | | | | |
| Under 18 years: At home | 0 | | n/a | n/a |
| Under 18 years: ¹ Youth Training Allowance | 38 | 12.5 | 2,890 | 3,194 |
| Under 18 years: ¹ Other | 109 | 12.5 | 5,945 | 6,817 |
| 18-20: At home | 0 | | n/a | n/a |
| 18-20: Away from home | 235 | 12.5 | 6,575 | 8,455 |
| 21 and over: ABSTUDY | 774 | 12.5 | 9,270 | 15,462 |
| 21 and over: Other | 529 | 12.5 | 8,045 | 12,277 |
| 60-64 | 660 | 12.5 | 8,700 | 13,980 |
| Any age with children ² : Youth Training Allowance | 296 | 12.5 | 4,180 | 6,548 |
| Any age with children ² : Other | 660 | 12.5 | 8,700 | 13,980 |
| <i>Partnered (no children)</i> | | | | |
| Under 18 years: Youth Training Allowance | 38 | 12.5 | 2,890 | 3,194 |
| Under 18 years: Other | 109 | 12.5 | 5,945 | 6,817 |
| 18-20: Drought relief payment | 475 | 12.5 | 13,830 | 17,630 |
| 18-20: Other | 235 | 12.5 | 6,575 | 8,455 |
| 21 and over: Drought relief payment ³ | 1,189 | 12.5 | 17,400 | 26,912 |
| 21 and over: Other | 611 | 12.5 | 14,510 | 9,398 |
| Partner Allowance | 53 | 12.5 | 5,665 | 6,089 |
| Other: Partner under 21 and/ or on ABSTUDY, AUSTUDY, social security allowance or pension before 20/9/94 | 371 | 12.5 | 7,255 | 10,223 |
| Partner 21 or over and not on ABSTUDY, AUSTUDY, social security allowance or pension before 20/9/94 | | | | |
| -- Primary recipient | 690 | 12.5 | 8,850 | 14,370 |
| -- Partner allowee from 20/9/94 | 53 | 12.5 | 5,665 | 6,089 |
| Partner 21 or over and separated owing to illness | | | | |
| -- Primary recipient | 1,042 | 12.5 | 10,610 | 18,946 |
| -- Partner allowee from 20/9/94 | 278 | 12.5 | 6,790 | 9,014 |
| <i>Partnered (with children)</i> | | | | |
| Drought relief payment ³ | 2,102 | 12.5 | 17,400 | 34,216 |
| Partner Allowance | 53 | 12.5 | 5,665 | 6,089 |
| Youth Training Allowance | 164 | 12.5 | 3,520 | 4,832 |
| Other | 1,524 | 12.5 | 14,510 | 26,702 |
| Other: Any age, partner any age on ABSTUDY, AUSTUDY, social security allowance or pension before 20/9/94 | 371 | 12.5 | 7,255 | 10,223 |
| Any age, partner any age not on ABSTUDY, AUSTUDY, social security allowance or pension before 20/9/94 | | | | |
| -- Primary recipient | 690 | 12.5 | 8,850 | 14,370 |
| -- Partner allowee from 20/9/94 | 53 | 12.5 | 5,665 | 6,089 |

Beneficiary Rebates (Continued) :

| | | Maximum Rebate \$ | Shading Rate Cents/ Dollar | Shading Begins Above \$ | Shading Ceases Above \$ |
|--------|--|-------------------------|-------------------------------------|----------------------------------|----------------------------------|
| Other: | Any age, partner any age and separated owing to illness | | | | |
| | -- Primary recipient | 1,042 | 12.5 | 10,610 | 18,946 |
| | -- Partner allowee from 20/9/94 | 278 | 12.5 | 6,790 | 9,014 |
| | AUSTUDY recipient of dependent spouse allowance | 492 | 12.5 | 13,915 | 17,851 |
| | ABSTUDY recipient of dependent spouse allowance | | | | |
| | -- Under 21 years | 492 | 12.5 | 13,915 | 17,851 |
| | -- 21 years and over | 807 | 12.5 | 15,490 | 21,946 |

¹ Living away from home.² Not eligible for sole parent rebate.³ Separated owing to illness.

GENERAL RATES OF TAX 1995-96 INCOME YEAR**Resident Individuals:**

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|---|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 5,400 | Nil |
| 5,400 | 20,700 | Nil + 20c for each \$1 over \$ 5,400 |
| 20,700 | 38,000 | \$ 3,060 + 34c for each \$1 over \$20,700 |
| 38,000 | 50,000 | \$ 8,942 + 43c for each \$1 over \$38,000 |
| 50,000 | | \$14,102 + 47c for each \$1 over \$50,000 |

Medicare Levy - 1.5% of Taxable Income

Non-Resident Individuals:

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|---|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 20,700 | 29c for each \$1 |
| 20,700 | 38,000 | \$ 6,003 + 34c for each \$1 over \$20,700 |
| 38,000 | 50,000 | \$11,885 + 43c for each \$1 over \$38,000 |
| 50,000 | | \$17,045 + 47c for each \$1 over \$50,000 |

Higher Education Contribution Scheme:

| <u>Total Taxable income:</u> | | <u>HEC Assessment Debit:</u> |
|------------------------------|---------------|------------------------------|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 27,674 | NIL |
| 27,675 | 31,449 | 3% of Taxable Income |
| 31,450 | 44,029 | 4% of Taxable Income |
| 44,030 | | 5% of Taxable Income |

Maximum rebate

Dependant Rebates:

| | |
|--|---------|
| Child-housekeeper, housekeeper, with dependant child or student | \$1,488 |
| Spouse (legal or de facto) with dependant child or student** | \$1,452 |
| Spouse (legal or de facto), child-housekeeper, housekeeper* without dependant child or student | \$1,241 |
| Sole parent | \$1,165 |
| Parent, parent-in-law | \$1,116 |
| Invalid relative | \$558 |

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

**The maximum rebate is reduced by any amount received by the claimant's spouse through HCCA (Home Child Care Allowance)

Medical Expenses Rebate:

20% of expenditure in excess of \$1,000

Tax Thresholds:

| | Medicare Levy | | |
|---|---------------|----------------------|--------------|
| | Income Tax | Reduced Levy Applies | 1.5% Applies |
| | \$ | \$ | \$ |
| Single | 5,401 | 12,871 | 13,913 |
| Spouse without dependant child or student child | 11,606 | 21,719 | 23,478 |
| Spouse with one dependant child* or student child | 12,661 | 23,819 | 25,749 |
| Sole parent with one dependant child | 11,226 | 23,819 | 25,749 |

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

Upper limit for reduced Medicare Levy increases by \$2,270 for each additional child

Zone and Overseas Locality Rebates:

| | |
|-----------------------|-----------------------------------|
| Special Zones A and B | \$1173 + 50% of dependant rebates |
| Zone A | \$338 + 50% of dependant rebates |
| Zone B | \$57 + 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 | 1,157 | 12.5 | 11,185 | 20,441 |
| Married-rate Pensioners | 805 | 12.5 | 9,425 | 15,865 |
| Married receiving single-rate | 1,094 | 12.5 | 10,870 | 19,622 |

Beneficiary Rebates:

| | Maximum Rebate \$ | Shading Rate Cents/ Dollar | Shading Begins Above \$ | Shading Ceases Above \$ |
|--|-------------------------|-------------------------------------|----------------------------------|----------------------------------|
| <i>Single</i> | | | | |
| Under 18 years: At home | 0 | | n/a | n/a |
| Under 18 years: Away from home | 146 | 12.5 | 6,130 | 7,298 |
| 18-20: At home | 0 | | n/a | n/a |
| 18-20: Away from home | 275 | 12.5 | 6,775 | 8,975 |
| 21 and over: ABSTUDY | 826 | 12.5 | 9,530 | 16,138 |
| 21 and over: Other | 596 | 12.5 | 8,380 | 13,148 |
| 60-64 | 733 | 12.5 | 9,065 | 14,929 |
| Any age with children [^] : ABSTUDY | 926 | 12.5 | 10,030 | 17,438 |
| Any age with children [^] : Other | 733 | 12.5 | 9,065 | 14,929 |
| <i>Partnered (no children)</i> | | | | |
| Under 18 years | 146 | 12.5 | 6,130 | 7,298 |
| 18-20: Drought relief payment | 704 | 12.5 | 15,125 | 20,757 |
| 18-20: Other | 275 | 12.5 | 6,775 | 8,975 |
| 21 and over: Drought relief payment | 704 | 12.5 | 15,125 | 20,757 |
| 21 and over: ABSTUDY | 826 | 12.5 | 9,530 | 16,138 |
| 21 and over: Other | 433 | 12.5 | 7,565 | 11,029 |
| Separated because of illness: Drought relief payment | 2,546 | 12.5 | 18,130 | 38,498 |
| Separated because of illness: Other | 733 | 12.5 | 9,065 | 14,929 |
| <i>Partnered (with children)</i> | | | | |
| Drought relief payment | 1,945 | 12.5 | 15,125 | 30,685 |
| Parenting Allowance | 49 | 12.5 | 5,645 | 6,037 |
| Other | 433 | 12.5 | 7,565 | 11,029 |
| AUSTUDY: received dependent spouse allowance (from 1 July to 31 December 1995) | 1,088 | 12.5 | 10,840 | 19,544 |
| not a recipient of dependent spouse allowance | 433 | 12.5 | 7,565 | 11,029 |
| ABSTUDY: received dependent spouse allowance (from 1 July to 31 December 1995) | 1,411 | 12.5 | 12,455 | 23,743 |
| not a recipient of dependent spouse allowance | 733 | 12.5 | 9,065 | 14,929 |
| Separated because of illness: Drought relief payment | 2,546 | 12.5 | 18,130 | 38,498 |
| Separated because of illness: Other | 733 | 12.5 | 9,065 | 14,929 |

[^] Not eligible for sole parent rebate.

GENERAL RATES OF TAX 1996-97 INCOME YEAR**Resident Individuals:**

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|---|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 5,400 | Nil |
| 5,400 | 20,700 | Nil + 20c for each \$1 over \$ 5,400 |
| 20,700 | 38,000 | \$ 3,060 + 34c for each \$1 over \$20,700 |
| 38,000 | 50,000 | \$ 8,942 + 43c for each \$1 over \$38,000 |
| 50,000 | | \$14,102 + 47c for each \$1 over \$50,000 |

Medicare Levy - 1.7% of Taxable Income

Non-Resident Individuals:

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|---|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 20,700 | 29c for each \$1 |
| 20,700 | 38,000 | \$ 6,003 + 34c for each \$1 over \$20,700 |
| 38,000 | 50,000 | \$11,885 + 43c for each \$1 over \$38,000 |
| 50,000 | | \$17,045 + 47c for each \$1 over \$50,000 |

Higher Education Contribution Scheme:

| <u>Total Taxable income:</u> | | <u>HEC Assessment Debit:</u> |
|------------------------------|---------------|-------------------------------|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 20,593 | NIL |
| 20,594 | 28,494 | Optional 2% of Taxable Income |
| 28,495 | 30,049 | 3% of Taxable Income |
| 30,050 | 32,381 | 3.5% of Taxable Income |
| 32,382 | 37,563 | 4% of Taxable Income |
| 37,564 | 45,335 | 4.5% of Taxable Income |
| 45,336 | 47,718 | 5% of Taxable Income |
| 47,719 | 51,292 | 5.5% of Taxable Income |
| 51,293 | | 6% of Taxable Income |

Maximum rebate

Dependant Rebates:

| | |
|--|---------|
| Child-housekeeper, housekeeper, with dependant child or student | \$1,556 |
| Spouse (legal or de facto) with dependant child or student** | \$1,452 |
| Spouse (legal or de facto), child-housekeeper, housekeeper* without dependant child or student | \$1,298 |
| Sole parent | \$1,219 |
| Parent, parent-in-law | \$1,167 |
| Invalid relative | \$584 |

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

**The maximum rebate is reduced by any amount received by the claimant's spouse through HCCA (Home Child Care Allowance)

Medical Expenses Rebate:

20% of expenditure in excess of \$1,250

Tax Thresholds:

| | Medicare Levy | | |
|---|---------------|----------------------|--------------|
| | Income Tax | Reduced Levy Applies | 1.7% Applies |
| | \$ | \$ | \$ |
| Single | 5,401 | 13,128 | 14,346 |
| Spouse without dependant child or student child | 11,891 | 22,153 | 24,209 |
| Spouse with one dependant child* or student child | 12,661 | 24,253 | 26,504 |
| Sole parent with one dependant child | 11,496 | 24,253 | 26,504 |

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child
 Upper limit for reduced Medicare Levy increases by \$2,295 for each additional child
 Reduced levy - shaded-in at the rate of 20%

Zone and Overseas Locality Rebates:

| | |
|-----------------------|-----------------------------------|
| Special Zones A and B | \$1173 + 50% of dependant rebates |
| Zone A | \$338 + 50% of dependant rebates |
| Zone B | \$57 + 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 | 1,229 | 12.5% | 11,545 | 21,377 |
| Married-rate Pensioners | 868 | 12.5% | 9,740 | 16,684 |
| Married receiving single-rate | 1,166 | 12.5% | 11,230 | 20,558 |

Beneficiary Rebates:

The beneficiary rebate is calculated using the following formulae:

(a) if the taxpayer's benefit amount is \$20,700

$$\text{Lowest marginal tax rate} \times \left[\text{Taxpayer's benefit amount} - \text{Tax free threshold} \right]$$

(b) if the taxpayer's benefit amount is > \$20,700

$$\text{Lowest marginal tax rate} \times \left[\text{Taxpayer's benefit amount} - \text{Tax free threshold} \right] + 0.14 \times \left[\text{Taxpayer's benefit amount} - 20,700 \right]$$

Where:

Lowest marginal tax rate is .20

Taxpayer's benefit amount is the amount of rebateable benefit received by the taxpayer during the income year, rounded down to the nearest whole dollar.

Tax Free threshold is \$5,400

If the rebate amount calculated using the above formulae is not a whole dollar amount, it is rounded up to the nearest whole dollar.

Example:

In 1996/97, the taxpayer receives AUSTUDY allowance of \$2,000 and Newstart allowance of \$4,500.

The taxpayer's rebateable benefit is, therefore \$6,500.

The beneficiary rebate is \$220 (0.20 x [6,500 - 5,400]).

GENERAL RATES OF TAX 1997-98 INCOME YEAR**Resident Individuals:**

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|---|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 5,400 | Nil |
| 5,400 | 20,700 | Nil + 20c for each \$1 over \$ 5,400 |
| 20,700 | 38,000 | \$ 3,060 + 34c for each \$1 over \$20,700 |
| 38,000 | 50,000 | \$ 8,942 + 43c for each \$1 over \$38,000 |
| 50,000 | | \$14,102 + 47c for each \$1 over \$50,000 |

Medicare Levy - 1.5% of Taxable Income

Non-Resident Individuals:

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|---|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 20,700 | 29c for each \$1 |
| 20,700 | 38,000 | \$ 6,003 + 34c for each \$1 over \$20,700 |
| 38,000 | 50,000 | \$11,885 + 43c for each \$1 over \$38,000 |
| 50,000 | | \$17,045 + 47c for each \$1 over \$50,000 |

Higher Education Contribution Scheme:

| <u>Total Taxable income:</u> | | <u>HEC Assessment Debit:</u> |
|------------------------------|---------------|------------------------------|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 20,700 | NIL |
| 20,701 | 21,830 | 3% of Taxable Income |
| 21,831 | 23,524 | 3.5% of Taxable Income |
| 23,525 | 27,288 | 4% of Taxable Income |
| 27,289 | 32,934 | 4.5% of Taxable Income |
| 32,935 | 34,665 | 5% of Taxable Income |
| 34,666 | 37,262 | 5.5% of Taxable Income |
| 37,263 | | 6% of Taxable Income |

Maximum rebate

Dependant Rebates:

| | |
|--|---------|
| Child-housekeeper, housekeeper, with dependant child or student | \$1,587 |
| Spouse (legal or de facto) with dependant child or student** | \$1,452 |
| Spouse (legal or de facto), child-housekeeper, housekeeper* without dependant child or student | \$1,324 |
| Sole parent | \$1,243 |
| Parent, parent-in-law | \$1,190 |
| Invalid relative | \$596 |

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

**The maximum rebate is reduced by any amount received by the claimant's spouse through HCCA (Home Child Care Allowance)

Medical Expenses Rebate:

20% of expenditure in excess of \$1,250

Tax Thresholds:

| | Medicare Levy | | |
|---|---------------|----------------------|--------------|
| | Income Tax | Reduced Levy Applies | 1.5% Applies |
| | \$ | \$ | \$ |
| Single | 5,401 | 13,390 | 14,474 |
| Spouse without dependant child or student child | 12,021 | 22,595 | 24,425 |
| Spouse with one dependant child* or student child | 12,661 | 24,695 | 26,696 |
| Sole parent with one dependant child | 11,616 | 24,695 | 26,696 |

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child
Upper limit for reduced Medicare Levy increases by \$2,270 for each additional child
Reduced levy - shaded-in at the rate of 20%

Medicare levy surcharge

| | |
|-------------------------|--|
| Medicare levy surcharge | 1% of taxable income above the threshold |
| | Threshold |
| Singles | \$50,000 |
| Family* | \$100,000 |

* Increased by \$1,500 for each additional child after the first.

Zone and Overseas Locality Rebates:

| | |
|-----------------------|-----------------------------------|
| Special Zones A and B | \$1173 + 50% of dependant rebates |
| Zone A | \$338 + 50% of dependant rebates |
| Zone B | \$57 + 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 | 1,260 | 12.5% | 11,701 | 21,781 |
| Married-rate Pensioners | 896 | 12.5% | 9,881 | 17,049 |
| Married receiving single-rate | 1,197 | 12.5% | 11,836 | 21,412 |

Beneficiary Rebates:

The beneficiary rebate is calculated using the following formulae:

- (a) if the taxpayer's benefit amount is \$20,700

$$\text{Lowest marginal tax rate} \times \left[\text{Taxpayer's benefit amount} - \text{Tax free threshold} \right]$$

- (b) if the taxpayer's benefit amount is > \$20,700

$$\text{Lowest marginal tax rate} \times \left[\text{Taxpayer's benefit amount} - \text{Tax free threshold} \right] + 0.14 \times \left[\text{Taxpayer's benefit amount} - 20,700 \right]$$

Where:

Lowest marginal tax rate is .20

Taxpayer's benefit amount is the amount of rebateable benefit received by the taxpayer during the income year, rounded down to the nearest whole dollar.

Tax Free threshold is \$5,400

If the rebate amount calculated using the above formulae is not a whole dollar amount, it is rounded up to the nearest whole dollar.

GENERAL RATES OF TAX 1998-99 INCOME YEAR**Resident Individuals:**

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|---|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 5,400 | Nil |
| 5,400 | 20,700 | Nil + 20c for each \$1 over \$ 5,400 |
| 20,700 | 38,000 | \$ 3,060 + 34c for each \$1 over \$20,700 |
| 38,000 | 50,000 | \$ 8,942 + 43c for each \$1 over \$38,000 |
| 50,000 | | \$14,102 + 47c for each \$1 over \$50,000 |

Medicare Levy - 1.5% of Taxable Income

Non-Resident Individuals:

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|---|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 20,700 | 29c for each \$1 |
| 20,700 | 38,000 | \$ 6,003 + 34c for each \$1 over \$20,700 |
| 38,000 | 50,000 | \$11,885 + 43c for each \$1 over \$38,000 |
| 50,000 | | \$17,045 + 47c for each \$1 over \$50,000 |

Higher Education Contribution Scheme:

| <u>Total Taxable income:</u> | | <u>HEC Assessment Debit:</u> |
|------------------------------|---------------|------------------------------|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 21,333 | NIL |
| 21,334 | 22,498 | 3% of Taxable Income |
| 22,499 | 24,244 | 3.5% of Taxable Income |
| 24,245 | 28,123 | 4% of Taxable Income |
| 28,124 | 33,942 | 4.5% of Taxable Income |
| 33,943 | 35,726 | 5% of Taxable Income |
| 35,727 | 38,402 | 5.5% of Taxable Income |
| 38,403 | | 6% of Taxable Income |

Maximum rebate

Dependant Rebates:

| | |
|--|---------|
| Child-housekeeper, housekeeper, with dependant child or student | \$1,587 |
| Spouse (legal or de facto) with dependant child or student** | \$1,452 |
| Spouse (legal or de facto), child-housekeeper, housekeeper* without dependant child or student | \$1,324 |
| Sole parent | \$1,243 |
| Parent, parent-in-law | \$1,190 |
| Invalid relative | \$596 |

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

**The maximum rebate is reduced by any amount received by the claimant's spouse through HCCA (Home Child Care Allowance)

Medical Expenses Rebate:

20% of expenditure in excess of \$1,250

Tax Thresholds:

| | Medicare Levy | |
|---|---------------|---------|
| | Reduced | 1.5% |
| | Levy | Applies |
| | Applies | Applies |
| | \$ | \$ |
| Single | 13,390 | 14,474 |
| Spouse without dependant child or student child | 22,595 | 24,425 |
| Spouse with one dependant child* or student child | 24,695 | 26,696 |
| Sole parent with one dependant child | 24,695 | 26,696 |

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child
Upper limit for reduced Medicare Levy increases by \$2,270 for each additional child

Medicare levy surcharge

| | |
|-------------------------|--|
| Medicare levy surcharge | 1% of taxable income above the threshold |
| | Threshold |
| Singles | \$50,000 |
| Family* | \$100,000 |

* Increased by \$1,500 for each additional child after the first.
Reduced levy - shaded-in at the rate of 20%

Zone and Overseas Locality Rebates:

| | |
|-----------------------|-----------------------------------|
| Special Zones A and B | \$1173 + 50% of dependant rebates |
| Zone A | \$338 + 50% of dependant rebates |
| Zone B | \$57 + 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 | 1,301 | 12.5% | 11,905 | 22,313 |
| Married-rate Pensioners | 930 | 12.5% | 10,050 | 17,490 |
| Married receiving single-rate | 1,238 | 12.5% | 11,590 | 21,494 |

Beneficiary Rebates:

The beneficiary rebate is calculated using the following formulae:

(a) if the taxpayer's benefit amount is \$20,700

$$\text{Lowest marginal tax rate} \times \left[\text{Taxpayer's benefit amount} - \text{Tax free threshold} \right]$$

(b) if the taxpayer's benefit amount is > \$20,700

$$\text{Lowest marginal tax rate} \times \left[\text{Taxpayer's benefit amount} - \text{Tax free threshold} \right] + 0.14 \times \left[\text{Taxpayer's benefit amount} - 20,700 \right]$$

Where:

Lowest marginal tax rate is .20

Taxpayer's benefit amount is the amount of rebateable benefit received by the taxpayer during the income year, rounded down to the nearest whole dollar.

Tax Free threshold is \$5,400

If the rebate amount calculated using the above formulae is not a whole dollar amount, it is rounded up to the nearest whole dollar.

GENERAL RATES OF TAX 1999-00 INCOME YEAR**Resident Individuals:**

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|---|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 5,400 | Nil |
| 5,400 | 20,700 | Nil + 20c for each \$1 over \$ 5,400 |
| 20,700 | 38,000 | \$ 3,060 + 34c for each \$1 over \$20,700 |
| 38,000 | 50,000 | \$ 8,942 + 43c for each \$1 over \$38,000 |
| 50,000 | | \$14,102 + 47c for each \$1 over \$50,000 |

Medicare Levy - 1.5% of Taxable Income

Non-Resident Individuals:

| <u>Total Taxable income:</u> | | <u>Tax on Total Taxable Income:</u> |
|------------------------------|---------------|---|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 20,700 | 29c for each \$1 |
| 20,700 | 38,000 | \$ 6,003 + 34c for each \$1 over \$20,700 |
| 38,000 | 50,000 | \$11,885 + 43c for each \$1 over \$38,000 |
| 50,000 | | \$17,045 + 47c for each \$1 over \$50,000 |

Higher Education Contribution Scheme:

| <u>HEC repayment income:</u> | | <u>HEC Assessment Debit:</u> |
|------------------------------|---------------|------------------------------|
| Not less than | Not more than | |
| \$ | \$ | |
| 0 | 21,983 | NIL |
| 21,984 | 23,183 | 3% of HEC repayment income |
| 23,184 | 24,982 | 3.5% of HEC repayment income |
| 24,983 | 28,980 | 4% of HEC repayment income |
| 28,981 | 34,976 | 4.5% of HEC repayment income |
| 34,977 | 36,814 | 5% of HEC repayment income |
| 36,815 | 39,572 | 5.5% of HEC repayment income |
| 39,573 | | 6% of HEC repayment income |

From 1999/2000, HEC repayment income is the sum of taxable income and reportable fringe benefits, adjusted for any net rental loss on rental property investments.

Maximum rebate

Dependant Rebates:

| | |
|--|---------|
| Child-housekeeper, housekeeper, with dependant child or student | \$1,606 |
| Child-housekeeper, housekeeper, without dependant child or student | \$1,340 |
| Spouse (legal or de facto) with dependant child or student** | \$1,452 |
| Spouse (legal or de facto), child-housekeeper, housekeeper* without dependant child or student | \$1,340 |
| Sole parent | \$1,258 |
| Parent, parent-in-law | \$1,204 |
| Invalid relative | \$603 |

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

**The maximum rebate is reduced by any amount received by the claimant's spouse through HCCA (Home Child Care Allowance)

Medical Expenses Rebate:

20% of expenditure in excess of \$1,250

Tax Thresholds:

| | Medicare Levy | |
|---|-------------------------|-----------------|
| | Reduced Levy Applies \$ | 1.5% Applies \$ |
| Single | 13,551 | 14,648 |
| Spouse without dependant child or student child | 22,866 | 24,718 |
| Spouse with one dependant child* or student child | 24,966 | 26,989 |

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

Upper limit for reduced Medicare Levy increases by \$2,270 for each additional child

Note: The figures applicable to married taxpayers also apply to taxpayers entitled to a sole parent.

Medicare levy surcharge

| | |
|-------------------------|--|
| Medicare levy surcharge | 1% of taxable income above the threshold |
| | Threshold |
| Singles | \$50,000 |
| Family* | \$100,000 |

* Increased by \$1,500 for each additional child after the first.

Reduced levy - shaded-in at the rate of 20%

Zone and Overseas Locality Rebates:

| | |
|----------------------|---|
| Special Zones A or B | \$1173 + 50% of relevant rebate amount* |
| Zone A | \$338 + 50% of relevant rebate amount* |
| Zone B | \$57 + 20% of relevant rebate amount* |

* Relevant rebate amount means the sum of the rebates to which the taxpayer is entitled for a dependant or housekeeper or as a sole parent.

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 | 1,358 | 12.5% | 12,190 | 23,054 |
| Married-rate Pensioners | 980 | 12.5% | 10,300 | 18,140 |
| Married receiving single-rate | 1,296 | 12.5% | 11,880 | 22,248 |

Beneficiary Rebates:

The beneficiary rebate is calculated using the following formulae:

- (a) if the taxpayer's benefit amount is \$20,700

$$\text{Lowest marginal tax rate} \times \left[\text{Taxpayer's benefit amount} - \text{Tax free threshold} \right]$$

- (b) if the taxpayer's benefit amount is > \$20,700

$$\text{Lowest marginal tax rate} \times \left[\text{Taxpayer's benefit amount} - \text{Tax free threshold} \right] + 0.14 \times \left[\text{Taxpayer's benefit amount} - 20,700 \right]$$

Where:

Lowest marginal tax rate is .20

Taxpayer's benefit amount is the amount of rebateable benefit received by the taxpayer during the income year, rounded down to the nearest whole dollar.

Tax Free threshold is \$5,400

If the rebate amount calculated using the above formulae is not a whole dollar amount, it is rounded up to the nearest whole dollar.