

### Annual Income Levels at Which Salaries Tax Payers Approach the Standard Rate Zone

|                                      | Year of Assessment |               |               |               |               |               |               |
|--------------------------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                      | 2017/18<br>\$      | 2016/17<br>\$ | 2015/16<br>\$ | 2014/15<br>\$ | 2013/14<br>\$ | 2012/13<br>\$ | 2011/12<br>\$ |
| Single                               | 1,797,000          | 1,722,000     | 1,620,000     | 1,620,000     | 1,620,000     | 1,620,000     | 1,518,000     |
| Married                              | 2,919,000          | 2,844,000     | 2,640,000     | 2,640,000     | 2,640,000     | 2,640,000     | 2,436,000     |
| Married + 1<br>child <sup>^</sup>    | 3,769,000          | 3,694,000     | 3,490,000     | 3,235,000     | 3,235,000     | 3,175,500     | 2,946,000     |
| Married + 2<br>children <sup>^</sup> | 4,619,000          | 4,544,000     | 4,340,000     | 3,830,000     | 3,830,000     | 3,711,000     | 3,456,000     |
| Married + 3<br>children <sup>^</sup> | 5,469,000          | 5,394,000     | 5,190,000     | 4,425,000     | 4,425,000     | 4,246,500     | 3,966,000     |

### Including Two Dependent Parents or Grandparents Aged 60 or Above

|                                      | Year of Assessment |               |               |               |               |               |               |
|--------------------------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                      | 2017/18<br>\$      | 2016/17<br>\$ | 2015/16<br>\$ | 2014/15<br>\$ | 2013/14<br>\$ | 2012/13<br>\$ | 2011/12<br>\$ |
| Single                               | 2,579,000          | 2,504,000     | 2,300,000     | 2,300,000     | 2,266,000     | 2,266,000     | 2,130,000     |
| Married                              | 3,701,000          | 3,626,000     | 3,320,000     | 3,320,000     | 3,286,000     | 3,286,000     | 3,048,000     |
| Married + 1<br>child <sup>^</sup>    | 4,551,000          | 4,476,000     | 4,170,000     | 3,915,000     | 3,881,000     | 3,821,500     | 3,558,000     |
| Married + 2<br>children <sup>^</sup> | 5,401,000          | 5,326,000     | 5,020,000     | 4,510,000     | 4,476,000     | 4,357,000     | 4,068,000     |
| Married + 3<br>children <sup>^</sup> | 6,251,000          | 6,176,000     | 5,870,000     | 5,105,000     | 5,071,000     | 4,892,500     | 4,578,000     |

**Including Two Dependent Parents or Grandparents Both Aged 60 or Above and Living With You**

|                                   | Year of Assessment |               |               |               |               |               |               |
|-----------------------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                   | 2017/18<br>\$      | 2016/17<br>\$ | 2015/16<br>\$ | 2014/15<br>\$ | 2013/14<br>\$ | 2012/13<br>\$ | 2011/12<br>\$ |
| Single                            | 3,361,000          | 3,286,000     | 2,980,000     | 2,980,000     | 2,912,000     | 2,912,000     | 2,742,000     |
| Married                           | 4,483,000          | 4,408,000     | 4,000,000     | 4,000,000     | 3,932,000     | 3,932,000     | 3,660,000     |
| Married + 1 child <sup>^</sup>    | 5,333,000          | 5,258,000     | 4,850,000     | 4,595,000     | 4,527,000     | 4,467,500     | 4,170,000     |
| Married + 2 children <sup>^</sup> | 6,183,000          | 6,108,000     | 5,700,000     | 5,190,000     | 5,122,000     | 5,003,000     | 4,680,000     |
| Married + 3 children <sup>^</sup> | 7,033,000          | 6,958,000     | 6,550,000     | 5,785,000     | 5,717,000     | 5,538,500     | 5,190,000     |

**Including One Dependent Parent or Grandparent Aged 60 or Above and Living With You and One Disabled Dependent Brother or Sister**

|                                   | Year of Assessment |               |               |               |               |               |               |
|-----------------------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                   | 2017/18<br>\$      | 2016/17<br>\$ | 2015/16<br>\$ | 2014/15<br>\$ | 2013/14<br>\$ | 2012/13<br>\$ | 2011/12<br>\$ |
| Single                            | 3,535,250          | 3,345,500     | 3,141,500     | 3,141,500     | 3,107,500     | 3,107,500     | 2,895,000     |
| Married                           | 4,657,250          | 4,467,500     | 4,161,500     | 4,161,500     | 4,127,500     | 4,127,500     | 3,813,000     |
| Married + 1 child <sup>^</sup>    | 5,507,250          | 5,317,500     | 5,011,500     | 4,756,500     | 4,722,500     | 4,663,000     | 4,323,000     |
| Married + 2 children <sup>^</sup> | 6,357,250          | 6,167,500     | 5,861,500     | 5,351,500     | 5,317,500     | 5,198,500     | 4,833,000     |
| Married + 3 children <sup>^</sup> | 7,207,250          | 7,017,500     | 6,711,500     | 5,946,500     | 5,912,500     | 5,734,000     | 5,343,000     |

## Being a Single Parent with

|                         | Year of Assessment |               |               |               |               |               |               |
|-------------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                         | 2017/18<br>\$      | 2016/17<br>\$ | 2015/16<br>\$ | 2014/15<br>\$ | 2013/14<br>\$ | 2012/13<br>\$ | 2011/12<br>\$ |
| 1 child <sup>^</sup>    | 3,769,000          | 3,694,000     | 3,490,000     | 3,235,000     | 3,235,000     | 3,175,500     | 2,946,000     |
| 2 children <sup>^</sup> | 4,619,000          | 4,544,000     | 4,340,000     | 3,830,000     | 3,830,000     | 3,711,000     | 3,456,000     |
| 3 children <sup>^</sup> | 5,469,000          | 5,394,000     | 5,190,000     | 4,425,000     | 4,425,000     | 4,246,500     | 3,966,000     |

Note: The effects of the various deductions are not included in the above tables.

<sup>^</sup> Not include new born child allowance