

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

| | Year of Assessment | | | | | | |
|-----------------------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2018/19* \$ | 2017/18 \$ | 2016/17 \$ | 2015/16 \$ | 2014/15 \$ | 2013/14 \$ | 2012/13 \$ |
| Single | 2,022,000 | 1,797,000 | 1,722,000 | 1,620,000 | 1,620,000 | 1,620,000 | 1,620,000 |
| Married | 3,144,000 | 2,919,000 | 2,844,000 | 2,640,000 | 2,640,000 | 2,640,000 | 2,640,000 |
| Married + 1 child [^] | 4,164,000 | 3,769,000 | 3,694,000 | 3,490,000 | 3,235,000 | 3,235,000 | 3,175,500 |
| Married + 2 children [^] | 5,184,000 | 4,619,000 | 4,544,000 | 4,340,000 | 3,830,000 | 3,830,000 | 3,711,000 |
| Married + 3 children [^] | 6,204,000 | 5,469,000 | 5,394,000 | 5,190,000 | 4,425,000 | 4,425,000 | 4,246,500 |

Including Two Dependent Parents or Grandparents Aged 60 or Above

| | Year of Assessment | | | | | | |
|-----------------------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2018/19* \$ | 2017/18 \$ | 2016/17 \$ | 2015/16 \$ | 2014/15 \$ | 2013/14 \$ | 2012/13 \$ |
| Single | 2,872,000 | 2,579,000 | 2,504,000 | 2,300,000 | 2,300,000 | 2,266,000 | 2,266,000 |
| Married | 3,994,000 | 3,701,000 | 3,626,000 | 3,320,000 | 3,320,000 | 3,286,000 | 3,286,000 |
| Married + 1 child [^] | 5,014,000 | 4,551,000 | 4,476,000 | 4,170,000 | 3,915,000 | 3,881,000 | 3,821,500 |
| Married + 2 children [^] | 6,034,000 | 5,401,000 | 5,326,000 | 5,020,000 | 4,510,000 | 4,476,000 | 4,357,000 |
| Married + 3 children [^] | 7,054,000 | 6,251,000 | 6,176,000 | 5,870,000 | 5,105,000 | 5,071,000 | 4,892,500 |

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

| | Year of Assessment | | | | | | |
|-----------------------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2018/19* \$ | 2017/18 \$ | 2016/17 \$ | 2015/16 \$ | 2014/15 \$ | 2013/14 \$ | 2012/13 \$ |
| Single | 3,722,000 | 3,361,000 | 3,286,000 | 2,980,000 | 2,980,000 | 2,912,000 | 2,912,000 |
| Married | 4,844,000 | 4,483,000 | 4,408,000 | 4,000,000 | 4,000,000 | 3,932,000 | 3,932,000 |
| Married + 1 child [^] | 5,864,000 | 5,333,000 | 5,258,000 | 4,850,000 | 4,595,000 | 4,527,000 | 4,467,500 |
| Married + 2 children [^] | 6,884,000 | 6,183,000 | 6,108,000 | 5,700,000 | 5,190,000 | 5,122,000 | 5,003,000 |
| Married + 3 children [^] | 7,904,000 | 7,033,000 | 6,958,000 | 6,550,000 | 5,785,000 | 5,717,000 | 5,538,500 |

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

| | Year of Assessment | | | | | | |
|-----------------------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2018/19* \$ | 2017/18 \$ | 2016/17 \$ | 2015/16 \$ | 2014/15 \$ | 2013/14 \$ | 2012/13 \$ |
| Single | 3,828,250 | 3,535,250 | 3,345,500 | 3,141,500 | 3,141,500 | 3,107,500 | 3,107,500 |
| Married | 4,950,250 | 4,657,250 | 4,467,500 | 4,161,500 | 4,161,500 | 4,127,500 | 4,127,500 |
| Married + 1 child [^] | 5,970,250 | 5,507,250 | 5,317,500 | 5,011,500 | 4,756,500 | 4,722,500 | 4,663,000 |
| Married + 2 children [^] | 6,990,250 | 6,357,250 | 6,167,500 | 5,861,500 | 5,351,500 | 5,317,500 | 5,198,500 |
| Married + 3 children [^] | 8,010,250 | 7,207,250 | 7,017,500 | 6,711,500 | 5,946,500 | 5,912,500 | 5,734,000 |

Being a Single Parent with

| | Year of Assessment | | | | | | |
|-------------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2018/19* \$ | 2017/18 \$ | 2016/17 \$ | 2015/16 \$ | 2014/15 \$ | 2013/14 \$ | 2012/13 \$ |
| 1 child [^] | 4,164,000 | 3,769,000 | 3,694,000 | 3,490,000 | 3,235,000 | 3,235,000 | 3,175,500 |
| 2 children [^] | 5,184,000 | 4,619,000 | 4,544,000 | 4,340,000 | 3,830,000 | 3,830,000 | 3,711,000 |
| 3 children [^] | 6,204,000 | 5,469,000 | 5,394,000 | 5,190,000 | 4,425,000 | 4,425,000 | 4,246,500 |

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

[^] Not include Additional Child Allowance in the year of birth

*Legislative amendments are required for implementing the tax measures as proposed by the Financial Secretary in the 2018-19 Budget.