

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

	Year of Assessment			
	2024/25* \$	2023/24 \$	2018/19 to 2022/23 \$	2017/18 \$
Single	2,022,000	2,022,000	2,022,000	1,797,000
Married	3,144,000	3,144,000	3,144,000	2,919,000
Married + 1 child^	4,249,000	4,249,000	4,164,000	3,769,000
Married + 2 children^	5,708,000	5,354,000	5,184,000	4,619,000
Married + 3 children^	7,918,000	6,459,000	6,204,000	5,469,000

Including Two Dependent Parents or Grandparents Aged 60 or Above

	Year of Assessment			
	2024/25* \$	2023/24 \$	2018/19 to 2022/23 \$	2017/18 \$
Single	2,872,000	2,872,000	2,872,000	2,579,000
Married	3,994,000	3,994,000	3,994,000	3,701,000
Married + 1 child^	5,198,000	5,099,000	5,014,000	4,551,000
Married + 2 children^	7,408,000	6,204,000	6,034,000	5,401,000
Married + 3 children^	9,618,000	7,309,000	7,054,000	6,251,000

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

	Year of Assessment			
	2024/25* \$	2023/24 \$	2018/19 to 2022/23 \$	2017/18 \$
Single	3,722,000	3,722,000	3,722,000	3,361,000
Married	4,844,000	4,844,000	4,844,000	4,483,000
Married + 1 child^	6,898,000	5,949,000	5,864,000	5,333,000
Married + 2 children^	9,108,000	7,054,000	6,884,000	6,183,000
Married + 3 children^	11,318,000	8,159,000	7,904,000	7,033,000

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

	Year of Assessment			
	2024/25* \$	2023/24 \$	2018/19 to 2022/23 \$	2017/18 \$
Single	3,828,250	3,828,250	3,828,250	3,535,250
Married	4,950,250	4,950,250	4,950,250	4,657,250
Married + 1 child^	7,110,500	6,055,250	5,970,250	5,507,250
Married + 2 children^	9,320,500	7,160,250	6,990,250	6,357,250
Married + 3 children^	11,530,500	8,265,250	8,010,250	7,207,250

Being a Single Parent with

	Year of Assessment			
	2024/25* \$	2023/24 \$	2018/19 to 2022/23 \$	2017/18 \$
1 child^	4,249,000	4,249,000	4,164,000	3,769,000
2 children^	5,708,000	5,354,000	5,184,000	4,619,000
3 children^	7,918,000	6,459,000	6,204,000	5,469,000

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 2024-25 Budget.