

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

	Year of Assessment		
	2024/25 & 2025/26*	2023/24	2019/20 to 2022/23
	\$	\$	\$
Single	2,022,000	2,022,000	2,022,000
Married	3,144,000	3,144,000	3,144,000
Married + 1 child <sup>^</sup>	4,249,000	4,249,000	4,164,000
Married + 2 children <sup>^</sup>	5,708,000	5,354,000	5,184,000
Married + 3 children <sup>^</sup>	7,918,000	6,459,000	6,204,000

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

	Year of Assessment		
	2024/25 & 2025/26*	2023/24	2019/20 to 2022/23
	\$	\$	\$
Single	2,872,000	2,872,000	2,872,000
Married	3,994,000	3,994,000	3,994,000
Married + 1 child <sup>^</sup>	5,198,000	5,099,000	5,014,000
Married + 2 children <sup>^</sup>	7,408,000	6,204,000	6,034,000
Married + 3 children <sup>^</sup>	9,618,000	7,309,000	7,054,000

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

	Year of Assessment		
	2024/25 & 2025/26* \$	2023/24 \$	2019/20 to 2022/23 \$
Single	3,722,000	3,722,000	3,722,000
Married	4,844,000	4,844,000	4,844,000
Married + 1 child^	6,898,000	5,949,000	5,864,000
Married + 2 children^	9,108,000	7,054,000	6,884,000
Married + 3 children^	11,318,000	8,159,000	7,904,000

**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 & 2025/26* \$	2023/24 \$	2019/20 to 2022/23 \$
Single	3,828,250	3,828,250	3,828,250
Married	4,950,250	4,950,250	4,950,250
Married + 1 child^	7,110,500	6,055,250	5,970,250
Married + 2 children^	9,320,500	7,160,250	6,990,250
Married + 3 children^	11,530,500	8,265,250	8,010,250

## Being a Single Parent with

	Year of Assessment		
	2024/25 & 2025/26* \$	2023/24 \$	2019/20 to 2022/23 \$
1 child^	4,249,000	4,249,000	4,164,000
2 children^	5,708,000	5,354,000	5,184,000
3 children^	7,918,000	6,459,000	6,204,000

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 2025-26 Budget.