



Non-residents

Federal personal income tax rates - 2019¹

Taxable income		Non-resident rate of 48%	
Lower limit	Upper limit	Basic tax	Rate on excess
\$ -	to \$ 47,630	\$ -	22.20%
47,631	to 95,259	10,574	30.34%
95,260	to 147,667	25,024	38.48%
147,668	to 210,371	45,191	42.92%
210,372	and up	72,104	48.84%

1. The tax rates reflect budget proposals and news releases to 15 June 2019.