

Personal Income Tax Rates

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Residents

Tax Rates for Residents for 2015/16			Tax Rates for Residents for 2016/17			Tax Rates for Residents for 2017/18		
Taxable Income	Tax on Col 1	% on excess	Taxable Income	Tax on Col 1	% on excess	Taxable Income	Tax on Col 1	% on excess
\$18,200	-	19%	\$18,200	-	19%	\$18,200	-	19%
\$37,000	\$3,572	32.5%	\$37,000	\$3,572	32.5%	\$37,000	\$3,572	32.5%
\$80,000	\$17,547	37%	\$87,000	\$19,822	37%	\$87,000	\$19,822	37%
\$180,000	\$54,547	47%	\$180,000	\$54,232	47%	\$180,000	\$54,232	45%

Low income tax offset of \$445 therefore no tax until \$20,542. Threshold \$37,000, reduces by 1.5 cents in the dollar up to \$66,667

Tax Rates for Residents for 2012/13			Tax Rates for Residents for 2013/14			Tax Rates for Residents for 2014/15		
Taxable Income	Tax on Col 1	% on excess	Taxable Income	Tax on Col 1	% on excess	Taxable Income	Tax on Col 1	% on excess
\$18,200	-	19%	\$18,200	-	19%	\$18,200	-	19%
\$37,000	\$3,572	32.5%	\$37,000	\$3,572	32.5%	\$37,000	\$3,572	32.5%
\$80,000	\$17,547	37%	\$80,000	\$17,547	37%	\$80,000	\$17,547	37%
\$180,000	\$54,547	45%	\$180,000	\$54,547	45%	\$180,000	\$54,547	45%

Low income tax offset of \$445 therefore no tax until \$20,542. Threshold \$37,000, reduces by 1.5 cents in the dollar up to \$66,667

Resident minors

Tax Rates for Resident Minors for 2016/17			Tax Rates for Resident Minors for 2017/18		
Unearned Income (Division 6AA)			Unearned Income (Division 6AA)		
Taxable Income		Tax Payable	Taxable Income		Tax Payable
-	\$416	\$0	-	\$416	\$0
\$417	\$1,307	66% of excess over \$416	\$417	\$1,307	66% of excess over \$416
\$1,308		47% of entire amount	\$1,308		47% of entire amount

Non-residents

Tax Rates for Non Residents for 2015/16			Tax Rates for Non Residents for 2016/17			Tax Rates for Non Residents for 2017/18		
Taxable Income	Tax on Col 1	% on excess	Taxable Income	Tax on Col 1	% on excess	Taxable Income	Tax on Col 1	% on excess
-	-	32.5%	-	-	32.5%	-	-	32.5%
\$80,000	\$26,000	37%	\$87,000	\$28,275	37%	\$87,000	\$28,275	37%
\$180,000	\$63,000	47%	\$180,000	\$62,685	47%	\$180,000	\$62,685	45%

Tax Rates for Non Residents for 2012/13			Tax Rates for Non Residents for 2013/14			Tax Rates for Non Residents for 2014/15		
Taxable Income	Tax on Col 1	% on excess	Taxable Income	Tax on Col 1	% on excess	Taxable Income	Tax on Col 1	% on excess
-	-	32.5%	-	-	32.5%	-	-	32.5%
\$80,000	\$26,000	37%	\$80,000	\$26,000	37%	\$80,000	\$26,000	37%
\$180,000	\$63,000	45%	\$180,000	\$63,000	45%	\$180,000	\$63,000	45%

Non-resident minors

Tax Rates for Non-Resident Minors for 2016/17			Tax Rates for Non-Resident Minors for 2017/18		
Unearned Income (Division 6AA)			Unearned Income (Division 6AA)		
Taxable Income		Tax Payable	Taxable Income		Tax Payable
-	\$416	\$0	-	\$416	\$0
\$417	\$663	\$135.20 + 66% of excess over \$416	\$417	\$663	\$135.20 + 66% of excess over \$416
\$663		47% of entire amount	\$663		45% of entire amount

Working Holiday Makers

Tax Rates for Working Holiday Makers 2016/17*			Tax Rates for Working Holiday Makers for 2017/18		
Taxable Income	Tax on Col 1	% on excess	Taxable Income	Tax on Col 1	% on excess
-	-	15%	-	-	15%
\$37,000	\$5,550	32.5%	\$37,000	\$5,550	32.5%
\$87,000	\$21,800	37%	\$87,000	\$21,800	37%
\$180,000	\$56,210	47%	\$180,000	\$56,210	45%

*These rates apply to income earned from 1 January 2017

Termination payments

Unused Annual Leave		
Period of Accrual	Assessable Portion	Maximum Rate
General retirement or termination:		
Accrual before 18 August 1993	100%	30%
Accrual after 17 August 1993	100%	Marginal Rates
Bona fide redundancy, early ret. scheme, invalidity:		
Paid after 17 August 1993	100%	30%
Calculating the tax to be withheld:		
Step 1	Determine tax amount to be withheld from normal gross earnings.	
Step 2	Divide the post 17 August 1993 amount by the number of regular periods in a financial year (52 weeks, 26 fortnights or 12 months).	
Step 3	Disregard any cents.	
Step 4	Add the amount at step 3 to normal gross earnings for a single pay period.	

- Step 5 Using the regular PAYG withholding tax table used to calculate the amount to be withheld, work out the amount to be withheld from the amount at step 4.
- Step 6 Subtract the amount at step 1 from the amount at step 5.
- Step 7 Multiply the amount at step 6 by the number of normal pay periods in 12 months.

Unused Long Service Leave

Period of Accrual	Assessable Portion	Maximum Rate
General retirement or termination:		
Accrual before 16 Aug 1978	5%	Marginal
16 Aug 1978 - 17 Aug 1993	100%	30%
Accrual after 18 August 1993	100%	Marginal
Bona fide redundancy, early retirement scheme, invalidity:		
Accrual before 16 Aug 1978	5%	Marginal
Accrual after 16 Aug 1978	100%	30%

Calculating the tax to be withheld

- Step 1 Determine tax amount to be withheld from normal gross earnings.
- Step 2 Add 5% of the pre-16 August 1978 component to the post-18 August 1993 component amount.
- Step 3 Divide the amount by the number of regular periods in a financial year (52 weeks, 26 fortnights or 12 months).
- Step 4 Disregard any cents.
- Step 5 Add the amount at step 4 to the amount from step 1.
- Step 6 Using the regular PAYG withholding tax table used to calculate the amount to be withheld, obtain the amount to be withheld from the figure calculated at step 5.
- Step 7 Subtract the amount calculated at step 1 from the amount at step 6.
- Step 8 Multiply the amount calculated at step 7 by the number of regular pay periods in a financial year.

Medicare levy

Reduced Medicare Levy 2016/17				
	Eligible for Seniors and Pensioners Tax Offsets (SAPTO)		All other Taxpayers	
	Lower Limit	Upper Limit	Lower Limit	Upper Limit
Single	\$34,244	\$42,805	\$21,655	\$27,068
Married/Family (no children/dependants)	\$47,670	\$59,587	\$36,541	\$45,676
Married/Family + 1 child/dependant	\$51,026	\$63,782	\$39,897	\$49,871
Married /Family +2 children/dependants	\$54,382	\$67,977	\$43,253	\$54,066
Married /Family +3 children/dependants	\$57,738	\$72,172	\$46,609	\$58,261
Married /Family +4 children/dependants	\$61,094	\$76,367	\$49,965	\$62,456
Increment for each additional child	\$3,356	\$4,195	\$3,356	\$4,195

Reduced Medicare Levy 2015/16

	Eligible for Seniors and Pensioners Tax Offsets (SAPTO)		All other Taxpayers	
	Lower Limit	Upper Limit	Lower Limit	Upper Limit
Single	\$33,738	\$42,172	\$21,335	\$26,668
Married/Family (no children/dependants)	\$46,966	\$58,707	\$36,001	\$45,001
Married/Family + 1 child/dependant	\$50,272	\$62,839	\$39,307	\$49,133
Married /Family +2 children/dependants	\$53,578	\$66,971	\$42,613	\$53,265
Married /Family +3 children/dependants	\$56,884	\$71,103	\$45,919	\$57,397
Married /Family +4 children/dependants	\$60,190	\$75,235	\$49,225	\$61,529
Increment for each additional child	\$3,306	\$4,132	\$3,306	\$4,132

Reduced Medicare Levy 2014/15

	Eligible for Seniors and Pensioners Tax Offsets (SAPTO)		All other Taxpayers	
	Lower Limit	Upper Limit	Lower Limit	Upper Limit
Single	\$33,044	\$41,305	\$20,896	\$26,120
Married/Family (no children/dependants)	\$46,000	\$57,500	\$35,261	\$44,076
Married/Family + 1 child/dependant	\$49,306	\$61,632	\$38,567	\$48,208
Married /Family +2 children/dependants	\$52,612	\$65,764	\$41,873	\$52,340
Married /Family +3 children/dependants	\$55,918	\$69,896	\$45,179	\$56,472
Married /Family +4 children/dependants	\$59,224	\$74,028	\$48,485	\$60,604
Increment for each additional child	\$3,238	\$4,047	\$3,238	\$4,047

Medicare Levy Dependants Adjusted Taxable Income

	2014/15	2015/16	2016/17
Dependants Under 21 - First dependant	\$1,786	\$1,786	\$1,786
Dependants Under 21 - Additional dependants	\$1,410	\$1,410	\$1,410
Dependants Under 25 - Full Time Student	\$1,786	\$1,786	\$1,786

Medicare levy surcharge

	2017/2018			
	Income Threshold			
Singles	\$0 - \$90,000	\$90,001 - \$105,000	\$105,001 - \$140,000	Over \$140,000
Families	\$0 - \$180,000	\$180,001 - \$210,000	\$210,001 - \$280,000	Over \$280,001
MLS Rate	-	1.00%	1.25%	1.50%

	2016/2017			
	Income Threshold			
Singles	\$0 - \$90,000	\$90,001 - \$105,000	\$105,001 - \$140,000	Over \$140,000
Families	\$0 - \$180,000	\$180,001 - \$210,000	\$210,001 - \$280,000	Over \$280,001

MLS Rate	-	1.00%	1.25%	1.50%
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Links to reference websites

<p>ATO Foreign Exchange Rates Foreign Exchange Calculator Foreign income conversion calculator TD 2017/9 - Value of Goods Taken for Private Use 2017</p>	<p>ATO - Income Tests Calculator ATO - CPI Rates ATO - GIC rates ATO - Calculators and tools</p>	<p>Home Office - ATO calculator Vehicle and travel expenses ATO - Tax rates and codes</p>
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Individuals - Other

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Motor vehicle per kilometre rates

Description	Ordinary cars	Rotary driven cars	2013/2014	2014/2015	2015/16	2016/17
Small	to 1600cc	to 800cc	\$0.65	\$0.65	\$0.66	\$0.66
Medium	to 2600cc	to 1300cc	\$0.76	\$0.76	\$0.66	\$0.66
Large	over 2600cc	over 1300cc	\$0.77	\$0.77	\$0.66	\$0.66
Depreciation Cost Limit			\$57,466	\$57,466	\$57,466	\$57,581

Overtime meal allowance

	2012/2013	2013/2014	2014/15	2015/2016	2016/2017
Reasonable overtime meal allowance without substantiation	\$27.10 per overtime meal	\$27.70 per overtime meal	\$28.20 per overtime meal	\$28.80 per overtime meal	\$29.40 per overtime meal

Travel

Travel expenses require substantiation as follows:

Domestic Travel		Overseas Travel	
Written Evidence	Travel Diary	Written Evidence	Travel Diary

Travel Allowance not received:

< 6 nights in a row	Y	N	Y	N
> 6 nights in a row	Y	Y	Y	Y

Travel Allowance received less than the reasonable allowance amount:

< 6 nights in a row	N	N	N *	N
> 6 nights in a row	N	N	N *	Y

Travel Allowance received and exceeds the reasonable allowance amount:

< 6 nights in a row	Y	N	Y	N
> 6 nights in a row	Y	Y	Y	Y

* Written evidence is required for overseas accommodation expenses regardless of the length of the trip - but not for food, drink and incidentals.

Self-education expenses

Deductible as self education travel

Home to	Place of Education	Y	to Home	Y
Home to	Place of Education	Y	to Work	N
Work to	Place of Education	Y	to Home	N
Work to	Place of Education	Y	to Work	Y

Deductions for meals and travel allowance

To be able to claim a deduction for travel allowance, the employee MUST sleep away from home AND receive a travel allowance.

	2014/2015	2015/2016	2016/2017
Employee Long Distance Truck Driver	TI <= 112,610	\$93.40	
Employee Long Distance Truck Driver	TI >= 112,611	\$101.85	\$95.40
			\$97.40

Reasonable daily travel allowance amounts claimable for 2016/2017

Place	Accommodation	Food and Drink			Incidentals	Total
		Breakfast	Lunch	Dinner		
Salary Range \$117,450 and below						
Adelaide	\$157.00	\$26.45	\$29.75	\$50.70	\$19.05	\$282.95
Brisbane	\$205.00	\$26.45	\$29.75	\$50.70	\$19.05	\$330.95
Canberra	\$168.00	\$26.45	\$29.75	\$50.70	\$19.05	\$293.95
Darwin	\$216.00	\$26.45	\$29.75	\$50.70	\$19.05	\$341.95
Hobart	\$132.00	\$26.45	\$29.75	\$50.70	\$19.05	\$257.95
Melbourne	\$173.00	\$26.45	\$29.75	\$50.70	\$19.05	\$298.95
Perth	\$203.00	\$26.45	\$29.75	\$50.70	\$19.05	\$328.95
Sydney	\$185.00	\$26.45	\$29.75	\$50.70	\$19.05	\$310.95
Tier 2 Country centres	\$132.00	\$23.70	\$27.05	\$46.65	\$19.05	\$248.45
Other country centres	\$110.00	\$23.70	\$27.05	\$46.65	\$19.05	\$226.45
Salary Range \$117,451 - \$209,000						
Adelaide	\$208.00	\$28.80	\$40.75	\$57.05	\$27.25	\$361.85
Brisbane	\$257.00	\$28.80	\$40.75	\$57.05	\$27.25	\$410.85
Canberra	\$223.00	\$28.80	\$40.75	\$57.05	\$27.25	\$376.85
Darwin	\$287.00	\$28.80	\$40.75	\$57.05	\$27.25	\$440.85
Hobart	\$176.00	\$28.80	\$40.75	\$57.05	\$27.25	\$329.85
Melbourne	\$228.00	\$28.80	\$40.75	\$57.05	\$27.25	\$381.85
Perth	\$245.00	\$28.80	\$40.75	\$57.05	\$27.25	\$398.85
Sydney	\$246.00	\$28.80	\$40.75	\$57.05	\$27.25	\$399.85
Tier 2 Country centres	\$152.00	\$26.45	\$27.05	\$52.70	\$27.25	\$285.45
Other country centres	\$134.00	\$26.45	\$27.05	\$52.70	\$27.25	\$267.45
Salary Range \$209,001 and above						
Adelaide	\$209.00	\$34.00	\$48.00	\$67.30	\$27.25	\$385.55
Brisbane	\$257.00	\$34.00	\$48.00	\$67.30	\$27.25	\$433.55
Canberra	\$246.00	\$34.00	\$48.00	\$67.30	\$27.25	\$422.55
Darwin	\$287.00	\$34.00	\$48.00	\$67.30	\$27.25	\$463.55
Hobart	\$195.00	\$34.00	\$48.00	\$67.30	\$27.25	\$371.55
Melbourne	\$265.00	\$34.00	\$48.00	\$67.30	\$27.25	\$441.55
Perth	\$265.00	\$34.00	\$48.00	\$67.30	\$27.25	\$441.55
Sydney	\$265.00	\$34.00	\$48.00	\$67.30	\$27.25	\$441.55

Country centres	\$195.00	\$34.00	\$48.00	\$67.30	\$27.25	\$371.55
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Reasonable daily travel allowance amounts claimable for 2015/2016

Place	Accommodation	Food and Drink			Incidentals	Total
		Breakfast	Lunch	Dinner		
Salary Range \$115,450 and below						
Adelaide	\$157.00	\$25.90	\$29.15	\$49.65	\$18.75	\$280.45
Brisbane	\$205.00	\$25.90	\$29.15	\$49.65	\$18.75	\$328.45
Canberra	\$168.00	\$25.90	\$29.15	\$49.65	\$18.75	\$291.45
Darwin	\$216.00	\$25.90	\$29.15	\$49.65	\$18.75	\$339.45
Hobart	\$132.00	\$25.90	\$29.15	\$49.65	\$18.75	\$255.45
Melbourne	\$173.00	\$25.90	\$29.15	\$49.65	\$18.75	\$296.45
Perth	\$233.00	\$25.90	\$29.15	\$49.65	\$18.75	\$356.45
Sydney	\$185.00	\$25.90	\$29.15	\$49.65	\$18.75	\$308.45
Tier 2 Country centres	\$132.00	\$23.20	\$26.50	\$45.70	\$18.75	\$246.15
Other country centres	\$110.00	\$23.20	\$26.50	\$45.70	\$18.75	\$224.15
Salary Range \$115,451 - \$205,300						
Adelaide	\$208.00	\$28.20	\$39.90	\$55.90	\$26.80	\$358.80
Brisbane	\$257.00	\$28.20	\$39.90	\$55.90	\$26.80	\$407.80
Canberra	\$223.00	\$28.20	\$39.90	\$55.90	\$26.80	\$373.80
Darwin	\$287.00	\$28.20	\$39.90	\$55.90	\$26.80	\$437.80
Hobart	\$176.00	\$28.20	\$39.90	\$55.90	\$26.80	\$326.80
Melbourne	\$228.00	\$28.20	\$39.90	\$55.90	\$26.80	\$378.80
Perth	\$260.00	\$28.20	\$39.90	\$55.90	\$26.80	\$410.80
Sydney	\$246.00	\$28.20	\$39.90	\$55.90	\$26.80	\$396.80
Tier 2 Country centres	\$152.00	\$25.90	\$26.50	\$51.60	\$26.80	\$282.80
Other country centres	\$127.00	\$25.90	\$26.50	\$51.60	\$26.80	\$257.80
Salary Range \$205,301 and above						
Adelaide	\$209.00	\$33.25	\$47.00	\$65.95	\$26.80	\$382.00
Brisbane	\$257.00	\$33.25	\$47.00	\$65.95	\$26.80	\$430.00
Canberra	\$246.00	\$33.25	\$47.00	\$65.95	\$26.80	\$419.00
Darwin	\$287.00	\$33.25	\$47.00	\$65.95	\$26.80	\$460.00
Hobart	\$195.00	\$33.25	\$47.00	\$65.95	\$26.80	\$368.00
Melbourne	\$265.00	\$33.25	\$47.00	\$65.95	\$26.80	\$438.00
Perth	\$299.00	\$33.25	\$47.00	\$65.95	\$26.80	\$472.00
Sydney	\$265.00	\$33.25	\$47.00	\$65.95	\$26.80	\$438.00
Country centres	\$195.00	\$33.25	\$47.00	\$65.95	\$26.80	\$368.00

Reasonable daily travel allowance amounts claimable for 2014/2015

Place	Accommodation	Food and Drink			Incidentals	Total
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Place	Accommodation	Breakfast	Lunch	Dinner	Incidentals	Total
Salary Range \$112,610 and below						
Adelaide	\$157.00	\$25.35	\$28.55	\$48.65	\$18.70	\$278.25
Brisbane	\$201.00	\$25.35	\$28.55	\$48.65	\$18.70	\$322.25
Canberra	\$168.00	\$25.35	\$28.55	\$48.65	\$18.70	\$289.25
Darwin	\$216.00	\$25.35	\$28.55	\$48.65	\$18.70	\$337.25
Hobart	\$132.00	\$25.35	\$28.55	\$48.65	\$18.70	\$253.25
Melbourne	\$173.00	\$25.35	\$28.55	\$48.65	\$18.70	\$294.25
Perth	\$233.00	\$25.35	\$28.55	\$48.65	\$18.70	\$354.25
Sydney	\$185.00	\$25.35	\$28.55	\$48.65	\$18.70	\$306.25
Tier 2 Country centres	\$132.00	\$22.70	\$25.95	\$44.75	\$18.70	\$244.10
Other country centres	\$110.00	\$22.70	\$25.95	\$44.75	\$18.70	\$222.10
Salary Range \$112,611 - \$200,290						
Adelaide	\$208.00	\$27.60	\$39.10	\$54.75	\$26.75	\$356.20
Brisbane	\$257.00	\$27.60	\$39.10	\$54.75	\$26.75	\$405.20
Canberra	\$223.00	\$27.60	\$39.10	\$54.75	\$26.75	\$371.20
Darwin	\$287.00	\$27.60	\$39.10	\$54.75	\$26.75	\$435.20
Hobart	\$176.00	\$27.60	\$39.10	\$54.75	\$26.75	\$324.20
Melbourne	\$228.00	\$27.60	\$39.10	\$54.75	\$26.75	\$376.20
Perth	\$260.00	\$27.60	\$39.10	\$54.75	\$26.75	\$408.20
Sydney	\$246.00	\$27.60	\$39.10	\$54.75	\$26.75	\$394.20
Tier 2 Country centres	\$152.00	\$25.35	\$25.95	\$50.55	\$26.75	\$280.60
Other country centres	\$127.00	\$24.90	\$25.35	\$50.55	\$26.75	\$254.55
Salary Range \$200,291 and above						
Adelaide	\$209.00	\$32.55	\$46.10	\$64.60	\$26.75	\$379.00
Brisbane	\$257.00	\$32.55	\$46.10	\$64.60	\$26.75	\$427.00
Canberra	\$246.00	\$32.55	\$46.10	\$64.60	\$26.75	\$416.00
Darwin	\$287.00	\$32.55	\$46.10	\$64.60	\$26.75	\$457.00
Hobart	\$195.00	\$32.55	\$46.10	\$64.60	\$26.75	\$365.00
Melbourne	\$265.00	\$32.55	\$46.10	\$64.60	\$26.75	\$435.00
Perth	\$299.00	\$32.55	\$46.10	\$64.60	\$26.75	\$469.00
Sydney	\$265.00	\$32.55	\$46.10	\$64.60	\$26.75	\$435.00
Country centres	\$190.00	\$32.55	\$46.10	\$64.60	\$26.75	\$360.00

HELP and SFSS repayment rates

HELP and TSL		SFSS	
Repayment income 2017/2018	Rate	Income 2017/2018	Rate
Below \$55,874	Nil	Below \$55,874	Nil

\$55,874–\$62,238	4.0%
\$62,239 – \$68,602	4.5%
\$68,603 – \$72,207	5.0%
\$72,208 – \$77,618	5.5%
\$77,619 – \$84,062	6.0%
\$84,063 – \$88,486	6.5%
\$88,487 – \$97,377	7.0%
\$97,378 – \$103,765	7.5%
\$103,766 and above	8.0%

\$55,874 – \$68,602	2% of RI
\$68,603 – \$97,377	3% of RI
\$97,378 and above	4% of RI

Repayment income 2016/2017	Rate
Below \$54,869	Nil
\$54,869–\$61,119	4.0%
\$61,120–\$67,368	4.5%
\$67,369–\$70,909	5.0%
\$70,910–\$76,222	5.5%
\$76,223–\$82,550	6.0%
\$82,551–\$86,894	6.5%
\$86,895–\$95,626	7.0%
\$95,627–\$101,899	7.5%
\$101,900 and above	8.0%

Income 2016/2017	Rate
Below \$54,869	Nil
\$54,869–\$67,368	2% of RI
\$67,369–\$95,626	3% of RI
\$95,627 and above	4% of RI

Repayment income 2015/2016	Rate
Below \$54,126	Nil
\$54,126–\$60,293	4.0%
\$60,294–\$66,457	4.5%
\$66,458–\$69,950	5.0%
\$69,951–\$75,191	5.5%
\$75,192–\$81,433	6.0%
\$81,434–\$85,719	6.5%
\$85,720–\$94,332	7.0%
\$94,333–\$100,519	7.5%
\$100,520 and above	8.0%

Income 2015/2016	Rate
Below \$54,126	Nil
\$54,127–\$66,456	2% of RI
\$66,457–\$94,331	3% of RI
\$94,332 and above	4% of RI

Links to reference websites

ATO - TD 2016/17 Reasonable Travel and Overtime Meal Allowance 2017
ATO - HELP and TSL repayment thresholds and rates

ATO - TD 2015/14 Reasonable Travel and Overtime Meal Allowance 2016
ATO - SFSS repayment thresholds and rates

Tax Offsets 2016/2017

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Senior Australian and pensioners tax offset (SAPTO)

Rebate Income			
Circumstances	Lower income threshold	Upper income threshold	Maximum tax offset
Single, separated or widowed	\$32,279	\$50,119	\$2,230
Spouse (married or defacto) living apart due to illness - each	\$31,279	\$47,599	\$2,040
Spouse (married or defacto) - each	\$28,974	\$41,790	\$1,602

In order to be eligible for the Seniors and Pensioners Tax Offset ALL the following conditions must be met:

A male aged 65 years or more or a female aged 64 years and 6 months or more (Veterans and War Widows may be aged 60 years or more (male) or 59 years and 6 months or more (female))

Received or eligible for an Australian government age pension or allowance from Centrelink, or a pension, allowance or benefit from Dept. Veterans Affairs at any time during the income year (possibilities still exist if the reason not eligible was due to failure of the income or assets test).

The income threshold is satisfied.

Not in prison for the whole income year.

Australian superannuation income stream tax offset

Income stream	Age of the deceased	Your age at date of each payment	Taxed element	Untaxed element
Death Benefit	< 60 years	< 60 years	15%	0%
		> 60 years	Tax free*	10%
Disability Superannuation Benefit	Not applicable	Any age	Tax free*	10%
		< 60 years	15%	0%
	Not applicable	> 60 years	Tax free*	10%
All other income streams	Not applicable	< preservation age	0%	0%
		Preservation age - 59 years	15%	0%
		> 60 years	Tax free*	10%

* The tax offset does not apply because this is non-assessable non-exempt income, that is, tax-free income.

Invalid and invalid carer tax offset

Invalid or carer spouse, child, brother or sister aged 16 years old or older, spouse's child, brother or sister aged 16 years old or older, parent or spouse's parent \$2,627

Rebates reduced by \$1 for every complete \$4 dependant's ATI exceeds \$286.

Cannot claim for spouse if the taxpayer can claim a dependent spouse tax offset at item T1.

If claiming for spouse, the claim will be reduced for any period that the taxpayer or spouse were eligible for FTB Part B, or receiving parental leave pay.

Spouse superannuation contribution

A tax offset of up to \$540 per annum is available where:

The contributions were not deductible to the taxpayer, AND

Both the taxpayer and the spouse were Australian residents when the contributions were made, AND

At the time of making the contribution the taxpayer and the spouse were not living separately and apart on a permanent basis, AND

The sum of the spouse's assessable income, total reportable fringe benefits amounts and reportable employer superannuation contributions were less than \$13,800.

Rebate = 18% of the LESSER OF:

Assessable Income + Reportable Fringe Benefits + Reportable Employer Superannuation Contributions < \$10,801	\$3,000
Assessable Income + Reportable Fringe Benefits + Reportable Employer Superannuation Contributions > \$10,800 <\$13,800	\$3,000 reduced by \$1 for every \$1 over
OR	ACTUAL Spouse Superannuation Contribution

Low income tax offset

2016/17

Taxable Income	Calculation
\$0 - \$37,000	\$445
\$37,001 - \$66,667	\$445 - [(taxable income) - \$37,000] x 1.5%
Over \$66,667	NIL

Private health insurance rebate

1 April 2016 - 31 March 2017

Singles	Less than \$90,000	\$90,001 - \$105,000	\$105,001 - \$140,000	Over \$140,000
Families	Less than \$180,000	\$180,001 - \$210,000	\$210,001 - \$280,000	Over \$280,000
Under 65 years	25.934%	17.289%	8.644%	0%
65 - 69 years	30.256%	21.612%	12.966%	0%
Over 70 years	34.579%	25.934%	17.289%	0%

1 April 2017 - 31 March 2018

Singles	Less than \$90,000	\$90,001 - \$105,000	\$105,001 - \$140,000	Over \$140,000
Families	Less than \$180,000	\$180,001 - \$210,000	\$210,001 - \$280,000	Over \$280,000
Under 65 years	26.791%	17.861%	8.930%	0%
65 - 69 years	31.256%	22.326%	13.395%	0%
Over 70 years	35.722%	26.791%	17.861%	0%

Net medical expenses tax offset

	Adjusted Taxable Income Threshold	Amount
Single (Single at 30 June & no dependant children)	< \$90,000	20% of net medical expenses over \$2,299
	> \$90,000	10% of net medical expenses over \$5,423

Family (with a spouse at 30 June, or dependant children at any time during the year, or both)	< \$180,000*	20% of net medical expenses over \$2,299
	> \$180,000*	10% of net medical expenses over \$5,423

* plus \$1,500 for each dependent child after the first.

To be eligible to claim this offset taxpayers must have paid for medical expenses relating to disability aids, attendant care or aged care.

Zone offset

	Zone A	Zone B	Special Area	Overseas Forces
Single	\$338	\$57	\$1,173	\$338

Eligibility for the zone tax offset has changed. From 1 July 2015, eligibility is based on your usual place of residence. If your usual place of residence was not in a zone, you are not eligible for the zone tax offset.

Links to reference websites

[ATO - Offsets and rebates](#)

[ATO - Australian Zone List](#)

[ATO - Net medical expenses tax offset calculator](#)

[ATO - Private health insurance rebate calculator](#)

Employment Termination Payments

[Index](#)

Preservation age

Date of Birth	Preservation Age
Before 1/7/1960	55
1/7/1960 - 30/6/1961	56
1/7/1961 - 30/6/1962	57
1/7/1962 - 30/6/1963	58
1/7/1963 - 30/6/1964	59
After 30/6/1964	60

Genuine redundancy payments and early retirement scheme tax table

Income Year	Base Limit	Plus Amount For Each Completed Year of Service
2009-2010	\$7,732	\$3,867
2010-2011	\$8,126	\$4,064
2011-2012	\$8,435	\$4,218
2012-2013	\$8,806	\$4,404
2013-2014	\$9,246	\$4,624
2014-2015	\$9,514	\$4,758
2015-2016	\$9,780	\$4,891
2016-2017	\$9,936	\$4,969
2017-2018	\$10,155	\$5,078

ETP tax table

Depending on the type of ETP, the concessional tax treatment is limited to the smaller of the ETP cap and the whole of income cap. Amounts paid in excess of these caps are taxed at the top marginal rate (plus Medicare levy).

ETP Caps	Whole of Income Cap*	ETP Cap 2016/2017	ETP Cap 2017/2018
	\$180,000	\$195,000	\$200,000

*The whole of income cap is reduced by the other taxable payments that the employee receives in the income year. For example, salary or wages that have been paid to the employee.

Income component derived in the income year	Age at the end of the income year in which the payment is received	Component subject to PAYG withholding	Rate of withholding (incl. Medicare levy)
Life benefit ETP –Taxable component Payment is because of: - early retirement scheme - genuine redundancy	Under preservation age	Up to ETP cap amount	32%
	At or above preservation age	Up to ETP cap amount	17%

- invalidity
- compensation for personal injury, unfair dismissal, harassment or discrimination

All ages Amount above ETP cap amount 49%

Life benefit ETP –Taxable component

Payment is:

- a 'golden handshake'
- a gratuity
- in lieu of notice
- for unused sick leave
- for unused rostered days off

Under preservation age Up to smallest of ETP cap and whole of income cap amount 32%

At or above preservation age Up to smallest of ETP cap and whole of income cap amount 17%

All ages Amount above smallest of ETP cap and whole of income cap amount 49%

Death Benefit ETP paid to non-dependants - taxable component

All ages Up to ETP cap amount 32%

Amount above ETP cap amount 49%

Death Benefit ETP paid to dependants - taxable component

All ages Up to ETP cap amount Nil

Amount above ETP cap amount 49%

ETP cap amounts

Income Year	Amount of cap
2009-2010	\$150,000
2010-2011	\$160,000
2011-2012	\$165,000
2012-2013	\$175,000
2013-2014	\$180,000
2014-2015	\$185,000
2015-2016	\$195,000
2016-2017	\$195,000
2017-2018	\$200,000

Links to reference websites

[ATO - Key Superannuation Rates and Thresholds](#)

[ATO - Taxation of termination payments](#)

Companies

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Company tax rates

Income Tax Year	Rate	SBE Rate	Aggregated Annual Turnover Threshold
2017/18	30.0%	27.5%	\$25 million
2016/17	30.0%	27.5%	\$10 million
2015/16	30.0%	28.5%	\$2 million
2014/15	30.0%		
2013/14	30.0%		
2012/13	30.0%		
2011/12	30.0%		
2010/11	30.0%		
2009/10	30.0%		
2008/09	30.0%		
2007/08	30.0%		
2006/07	30.0%		
2005/06	30.0%		
2004/05	30.0%		
2003/04	30.0%		
2002/03	30.0%		
2001/02	30.0%		
2000/01	34.0%		
1999/00	36.0%		
1998/99	36.0%		
1997/98	36.0%		
1996/97	36.0%		
1995/96	36.0%		
1994/95	33.0%		
1993/94	33.0%		
1992/93	39.0%		

Division 7A loans

Year Ending	Rate
2016/17	5.40%
2015/16	5.45%
2014/15	5.95%
2013/14	6.20%
2012/13	7.05%
2011/12	7.80%

2010/11	7.40%
2009/10	5.75%

Links to reference websites

[TD 2016/11 - Benchmark interest rate 2017](#)
[TD 2015/15 - Benchmark interest rate 2016](#)
[TD 2014/20 - Benchmark interest rate 2015](#)
[TD 2013/17 - Benchmark interest rate 2014](#)

[TD 2012/15 - Benchmark interest rate 2013](#)
[TD 2011/20 - Benchmark interest rate 2012](#)
[TD 2010/18 - Benchmark interest rate 2011](#)
[TD 2009/16 - Benchmark interest rate 2010](#)

Superannuation

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Concessional contributions cap

Concessional contributions include employer contributions (including contributions made under a salary sacrifice arrangement) and personal contributions claimed as a tax deduction by a self-employed person.

Income Year	Amount of Cap
2017-2018	\$25,000
2016-2017	\$30,000**
2015-2016	\$30,000**
2014-2015	\$30,000**
2013-2014	\$25,000*

* The concessional contributions cap is \$35,000 for the 2013/14 year for those aged 59 years or over on 30 June 2013.

** The concessional contributions cap is \$35,000 for those aged 49 years or over on 30 June of the previous financial year.

Non-concessional contributions cap

For the 2014-15, 2015-16 and 2016-17 a limit of \$180,000 (which is up to \$540,000 under the bring-forward rule). Excess contributions made after commencement time are exposed to penalties unless adjusted (i.e. removed). If you have triggered a bring forward before 1 July 2017 and you have not fully utilised your bring-forward cap before 1 July 2017, your cap will be reassessed on 1 July 2017 to reflect the new annual cap.

Income Year	Amount of Cap
2017-2018	\$100,000*
2016-2017	\$180,000
2015-2016	\$180,000
2014-2015	\$180,000
2013-2014	\$150,000

CGT cap amount

Under the CGT cap, you can only exclude up to the CGT cap amount in non-concessional super contributions from the non-concessional contributions cap during your lifetime. The CGT cap applies to all excluded CGT contributions, whether they were made between 10 May 2006 and 30 June 2007 or after 30 June 2007.

Income Year	Amount of Cap
2017-2018	\$1.445 million
2016-2017	\$1.415 million
2015-2016	\$1.395 million
2014-2015	\$1.355 million
2013-2014	\$1.315 million

Low rate cap amount

The application of the low rate threshold for superannuation lump sum payments is capped. The low rate cap amount is reduced by any amount previously applied to the low rate threshold.

Income Year	Amount of Cap
2017-2018	\$200,000
2016-2017	\$195,000
2015-2016	\$195,000
2014-2015	\$185,000
2013-2014	\$180,000

Untaxed plan cap amount

The untaxed plan cap amount limits the concessional tax treatment of benefits that have not been subject to contributions tax in a superannuation fund.

The untaxed plan cap amount applies to each superannuation plan from which a person receives superannuation lump sum member benefits.

Income Year	Amount
2017-2018	\$1.445 million
2016-2017	\$1.415 million
2015-2016	\$1.395 million
2014-2015	\$1.355 million
2013-2014	\$1.315 million

Minimum annual payments for superannuation income streams

A pension or annuity started on or after 1 July 2007, a minimum amount is required to be paid each year. There is no maximum amount other than the balance of the super account, unless it is a transition to retirement pension, in which case the maximum amount is 10% of the account balance. The following table shows the minimum percentage factor for each age group:

Age	Minimum % Withdrawal	Minimum % Withdrawal for 2009, 2010 and 2011 for certain pensions & annuities*	Minimum % Withdrawal for 2012 and 2013 for certain pensions & annuities*
Under 65	4.00%	2.00%	3.00%
65-74	5.00%	2.50%	3.75%
75-79	6.00%	3.00%	4.50%
80-84	7.00%	3.50%	5.25%
85-89	9.00%	4.50%	6.75%
90-94	11.00%	5.50%	8.25%
95 or more	14.00%	7.00%	10.50%

* The reduction in the minimum payment amounts applies only to account-based annuities and pensions, (allocated annuities and pensions, and market-linked annuities and pensions).

Preservation age

Generally, the preservation age must be reached before superannuation can be accessed . Use the following table to work out the preservation age.

Date of Birth	Preservation Age
Before 1 July 1960	55
1 July 1960 - 30 June 1961	56
1 July 1961 - 30 June 1962	57
1 July 1962 - 30 June 1963	58
1 July 1963 - 30 June 1964	59
From 1 July 1964	60

Superannuation lump sum tax table

Income Component Derived in the Income Year	Age at Date Payment Received	Amount Subject to Tax	Maximum Rate of Tax (Excl. Medicare Levy)
	Under Preservation Age	Whole amount	20%
Member benefit – taxable component – taxed element	At or above preservation age and under 60	Amount up to the low rate cap amount	Nil
		Amount above the low rate cap amount	15%
	Aged 60 and above	Nil - amount is non-assessable and non-exempt income	N/A
Member benefit - taxable component - untaxed element	Under Preservation Age	Amount up to untaxed plan cap amount	30%
		Amount above untaxed plan cap amount	45%
	At or above preservation age and under 60	Amount up to the low rate cap amount	15%
		Amount above the low rate cap amount and up to the untaxed plan cap amount	30%
	Aged 60 and above	Amount above untaxed plan cap amount	45%
		Amount up to the untaxed plan cap amount	15%
Death benefit lump sum benefit paid to non-dependants - taxable component - taxed element	Any	Amount above the untaxed plan cap amount	45%
		Whole amount	15%
Death benefit lump sum benefit paid to non-dependants - taxable component - untaxed element	Any	Whole amount	30%
Death benefit lump sum benefit paid to dependants - taxable component - taxed and untaxed elements	Any	None	Nil
Rollover superannuation benefits - taxable component - taxed element	Any	Nil - amount is non-assessable and non-exempt income	N/A
Rollover superannuation benefits - taxable component - untaxed element	Any	Amount up to the untaxed plan cap amount is non-assessable income and is non-exempt income	N/A

		Amount above the untaxed plan cap amount	45%
Superannuation lump sum benefits less than \$200	Any	None	Nil
Superannuation lump sum benefits (terminally ill recipient)	Any	None	Nil

Superannuation income stream tax tables

Element taxed in the fund of a superannuation income stream

The table below summarises the taxation of a superannuation income stream paid with an element taxed in the fund. The tax free component is not included. This component is not assessable income and not exempt income in all cases.

Age of Recipient	Income Stream
Age 60 and over	Not assessable, not exempt income
At or above preservation age and under 60	Taxed at marginal tax rates. Tax offset of 15% is available
Under preservation age	Taxed at marginal tax rates with no tax offset. Tax offset of 15% is available if a disability superannuation benefit

Medicare levy is added to whichever rate of tax applies

Element untaxed in the fund of a superannuation income stream

The table below summarises the taxation of a superannuation member income stream paid with an element untaxed in the fund. The tax free component is not included. This component is not assessable income and not exempt income in all cases.

Age of Recipient	Income Stream
Age 60 and over	Taxed at marginal rates, with a 10% tax offset
At or above preservation age and under 60	Taxed at marginal rates, with no tax offset
Under preservation age	Taxed at marginal rates, with no tax offset

Medicare levy is added to whichever rate of tax applies

Superannuation guarantee charge

Year	Rate	Max Quarterly Salary On Which SGC Is Calculated
2018	9.50%	\$52,760
2017	9.50%	\$51,620
2016	9.50%	\$50,810
2015	9.50%	\$49,430
2014	9.25%	\$48,040
2013	9.00%	\$45,750
2012	9.00%	\$43,820
2011	9.00%	\$42,220
2010	9.00%	\$40,170

2009	9.00%	\$38,180
2008	9.00%	\$36,470
2007	9.00%	\$35,240
2006	9.00%	\$33,720
2005	9.00%	\$32,180
2004	9.00%	\$30,560
2003	9.00%	\$29,220
2002	8.00%	\$27,510
2001	8.00%	\$26,300

Super co-contribution

Year	Income Thresholds	Entitlement
2017/2018	\$0 to \$36,813	50% up to \$500
	\$36,813 to \$51,813	50% up to \$500 less 3.333 cents per \$ above \$36,813
2016/2017	\$0 to \$36,021	50% up to \$500
	\$36,021 to \$51,021	50% up to \$500 less 3.333 cents per \$ above \$36,021
2015/2016	\$0 to \$35,454	50% up to \$500
	\$35,454 to \$50,454	50% up to \$500 less 3.333 cents per \$ above \$35,454
2014/2015	\$0 to \$34,488	50% up to \$500
	\$34,488 to \$49,488	50% up to \$500 less 3.333 cents per \$ above \$34,488
2013/2014	\$0 to \$33,516	50% up to \$500
	\$33,516 to \$48,516	50% up to \$500 less 3.333 cents per \$ above \$33,516
2012/2013	\$0 to \$31,920	50% up to \$500
	\$31,920 to \$61,920	50% up to \$500 less 3.333 cents per \$ above \$31,920
2011/2012	\$0 to \$31,920	100% up to \$1,000
	\$31,920 to \$61,920	100% up to \$1,000 less 3.333 cents per \$ above \$31,920
2010/2011	\$0 to \$31,920	100% up to \$1,000
	\$31,920 to \$61,920	100% up to \$1,000 less 3.333 cents per \$ above \$31,920
2009/2010	\$0 to \$31,920	100% up to \$1,000
	\$31,920 to \$61,920	100% up to \$1,000 less 3.333 cents per \$ above \$31,920

Low income superannuation contribution

The payment amount will be 15% (up to \$500) of concessional contributions (including employer contributions) made by or for individuals with an adjusted taxable income that does not exceed \$37,000.

The payment of LISC has been maintained in respect of concessional contributions made up to 30 June 2017.

Transfer balance cap

From 1 July 2017 the amount of superannuation that is transferred into retirement phase has been limited.

Income Year	Amount
2017-2018	\$1.6 million

Links to reference websites

[ATO - Key Superannuation Rates and Thresholds](#)

[ATO - Low income super contributions](#)

[ATO - Super co-contribution](#)

[ATO - Transfer balance cap](#)

Depreciating Assets as at 1 July 2016

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Motor vehicles

Effective life in years	Prime cost rate %	Diminishing value rate
Less than 3	100.0%	-
3 to less than 5	33.0%	50.0%
5 to less than 6 2/3	20.0%	30.0%
6 2/3 to less than 10	15.0%	22.5%
10 to less than 13	10.0%	15.0%
13 to less than 20	8.0%	11.3%
20 to less than 40	5.0%	7.5%
40 or more	3.0%	3.8%

Accelerated rates of depreciation

Effective life in years	Prime cost rate %	Diminishing value rate %
Less than 3	100.0%	-
3 to less than 5	40.0%	60.0%
5 to less than 6 2/3	27.0%	40.0%
6 2/3 to less than 10	20.0%	30.0%
10 to less than 13	17.0%	25.0%
13 to less than 30	13.0%	20.0%
30 or more	7.0%	10.0%

Statutory caps on the effective life of buses, light commercial vehicles, minibuses, trucks and truck trailers

Depreciating Asset	Comm's determination of effective life (years)	Capped Effective life (years)
Buses with a gross vehicle mass of more than 3.5 tonnes	15	7.5
Garbage compactor trucks (including the compactor)	15	7.5
Light commercial vehicles with a carrying capacity of one tonne or greater and a gross vehicle mass of 3.5 tonnes or less (including utilities, vans, and light trucks)	12	7.5

Depreciating asset	Comm's determination of effective life (years)	Capped Effective life (years)
Minibuses with a gross vehicle mass of 3.5 tonnes or less and seats for 9 or more passengers	12	7.5
Trailers with a gross vehicle mass greater than 4.5 tonnes	15	10
Trucks having a gross vehicle mass greater than 3.5 tonnes (other than a truck that is used in mining operations and that is not of a kind that can be registered to be driven on a public road in the place in which the truck is operated)	15	7.5

Effective lives (asset categories) Table B (1 July 2016)

A B C D E F G H I J K L M N O P Q R S T U V W XYZ

Effective lives (Asset Categories) Table B as at 1 July 2016 (A - O)

Asset	Life (Years)
A	
Accommodation units in caravan/tourist parks being articles, not fixtures, and used for a	

Effective lives (Asset Categories) Table B as at 1 July 2016 (P - Z)

Asset	Life (Years)
P	
Packaging machines	
Bagging machines (including flow wrappers,	

specified purpose:	
Relocatable homes & tourist park cabins constructed with chassis	20
Other accom units (e.g. manufactured homes)	30
Additive manufacturing printers (including 3D printers)	3
Advertising signs:	
Billboard assets:	
Billboard lighting:	
HID/Metal halide lighting systems	5
LED lighting system (incl. solar powered)	10
Billboard steel structures	20
Digital LED screens	6
Electronic message centre (EMC) units	3
Mobile billboard assets:	
Digital LED screens	6
Floor mounted internal advertising panels	7
Kiosks & other ext. standalone advertising panel structures	15
LED advertising screens (office tower foyers etc)	5
Wall mounted advertising panels:	
Digital LED advertising panels	5
Static advertising panels	10
Air compression assets:	
Air compression assets generally (including air compressors, air dryers and air receivers)	15
Air compressors (portable):	
Compressors - reciprocating	7
Compressors - rotary screw	10
Air-conditioning assets (excluding pipes, duct work and vents):	
Air handling units	20
Cooling towers	15
Condensing sets	15
Chillers:	
Absorption	25
Centrifugal	20
Volumetrics (including reciprocating, rotary, screw, scroll):	
Air-cooled	15
Water-cooled	20
Damper motors (including variable air volume box controller)	10
Fan coil units (connected to a condensing set)	15
Humidifiers (steam generator)	10
Mini split system up to 20KW (including ceiling, floor and high wall split system)	10
Packaged air conditioning units	15
Pumps	20

form fill and seal machines, and roll wrapping machines)	10
Carton erecting, packing and closing machines (including cartoners)	10
Case erecting, packing and closing machines (including casepackers)	10
Inspection equipment including checkweighers, metal detectors, counting machines etc.	10
Multihead and singlehead weighers	10
Palletisers and depalletisers	12
Product identification labellers including decorating, applicators and coding machines	8
Robotic pick and place packaging machines	10
Wrapping machines including shrink wrappers, stretch wrappers and strapping machines	10
Partitions (demountable)	20
Platform scales	15
Plumbing fixtures & fittings (incl. wall & floor tiles) provided mainly for employees and/or children of employees of an entity carrying on a business for the purpose of producing assessable income:	
Floor and wall tiles	20
Generally (basins, bidets, sinks, toilets, urinals etc)	20
Tapware (taps, mixers, shower heads & assemblies)	15
Pneumatic air tube systems	10
Point of sale assets:	
Cash registers, standalone type	10
Cash transfer system assets, pneumatic type (including printer circuit board, transfer pipes and turbines)	10
Generally (including barcode scanners, cash drawers, dedicated computers, electronic funds transfer point of sale (EFTPOS) machines, keyboard, monitors, printers and terminals	6
Weighing machines and scales (including weigh labelling machines)	10
Portable structures (sheds, site office trailers, portable toilets & washroom etc) used for a temporary period in offsite locations (e.g. construction sites)	
Powder coating machines and systems (automatic and manual)	10
Power regulation systems (PRS)	5
Power supply assets:	
Emergency or standby:	
Generator assets:	
Acoustic hoods and canopies	20
Generators (incorporating attached engine	

Room units	10	management and generator monitoring instruments)	25
Aircraft:		Power management units	15
Aeroplane:		Uninterruptible power supply (UPS) system	15
General Use	20	Generators, portable (incorporating attached engine management and generator monitoring instruments):	
Used predominantly for agricultural spraying or agricultural dusting	10	Diesel	10
Helicopter:		Petrol	5
General use	20	Private electricity line assets (where used for a specified purpose):	
Used predominantly for agricultural spraying or agricultural dusting	10	Distribution lines:	
Airless sprayers (used in painting, epoxy and polyurethane coating, priming, etc.):		Combination of overhead and underground	47.5
Electrically and petrol-driven units	7	Overhead (incorporating poles - concrete, wood, steel or stoble - and electrical equipment the responsibility of the private landholder such as conductors, cross arms etc)	45
Pneumatically-driven units	15	Underground (incorporating cables, fittings and ground pad mounted transformers)	50
Artworks qualifying as depreciating assets	100	Service cables, overhead	40
Automatic teller machine	8	Service cables, underground	50
B		Storage batteries	15
Bending machines (bar, angle and rod)	10	Power tools :	
Block and brick elevators, portable	10	Chain Saws	3
Boilers	20	Hand tools:	
Boom gates:		Air	5
Electromechanically operated boom gates	7	Battery	3
Hydraulically operated boom gates	10	Electric	5
C		Jack hammers:	
Car park assets:		Air	7
Automatic and semi-automatic parking systems (including platforms, stackers, turntables etc)	20	Electric	3
Automatic payment machines/stations	10	Nail guns -air	3
Barrier gates/boom gates – see Table B Boom gates		Power transformers	45
Car park floodlighting	20	Public address and paging system assets (including amplifiers, audio speakers and microphones)	12
Car park signage	7	R	
Entry and exit stations/columns (including RFID card readers, ticket dispensing machines, ticket readers etc)	10	Refrigeration assets:	
Licence plate recognition cameras and systems	5	Compressors, condensers, evaporators etc	15
Parking guidance assets:		Insulation panels used in cool or freezer rooms	40
Automatic vehicle counter systems (incorporating counter modules and signage)	7	Robots (industrial)	10
Parking guidance systems (incorporating controllers, detectors, dynamic signage, lighting etc)	7	S	
Pay and display machines/Pay and go machines	8	Saws bench and mitre, portable	7
Security and monitoring assets:		Security and monitoring assets:	
Generally (including CCTV systems) – see Table B Security and monitoring assets		Access control systems:	
Intercommunication (intercom) system assets	7	Code pads	5
Two-way radios – see Table B Two-way radios		Door controllers	5
Ceiling fans	10		
Compaction:			
Compactors - flat plate	8		

Compactors - vertical rammer	6
Computers and computer equipment:	
Computers and computer equipment (not specified elsewhere below)	4
Computer monitors	4
Desktop computers (including personal computers (PCs))	4
Mainframe computers	5
Mobile/portable computers (including laptops, tablets)	2
Network equipment (including hubs, modems routers, switches, etc)	5
Raised access floors in computer data rooms and server rooms	40
Servers	4
Concrete truck mixers (incorporating barrels, chutes, frame and hydraulic pumps)	5
Concreting assets:	
Brick and paving saws	5
Concrete demolition saws	3
Concrete kibble buckets	15
Concrete mixers	4
Concrete surface preparation assets (including floor grinders, planers and scarifiers)	5
Concrete trowels:	
Walk behind	5
Ride on	7
Concrete vibrating screeders	5
Concrete vibrators:	
Brushcutter style	5
Drive units	6
Flexible shaft pumps	6
Vibrating shafts	3
Concrete wheeled saws	6
Control system & control system assets (incl. control cabinets & panels, instruments, PLCs, sensors, switchgear telemetry & variable speed drives	10
Cranes (gantry and overhead)	25
Curtains and drapes	6
D	
Digital cameras:	
Camera lenses	5
Medium format SLR system	4
Others	3
Door control and motor drive system for automatic sliding doors (incorporating chains, controls, motors and sensors, excluding doors)	15
Dozers/front end loaders	9
Drink dispensing machines	10

Readers:	
Proximity	7
Swipe card	3
Ballistic & blast resistant screens and barriers (incl. fixed and rising types) not forming part of the building	20
Closed circuit television systems:	
Cameras	4
Monitors	4
Recorders:	
Digital	4
Time Lapse	2
Switching units (including multiplexers)	5
Security systems:	
Code pads	5
Control panels	5
Detectors (including glass, passive infra-red and vibration)	5
Global system for mobiles (GSM) unit	5
Noise maker (including alarms and bells)	5
Sewing machines	10
Signage for business identification (including lighting for signs)	10
Silos:	
Bulk handling:	
Ancillary mechanical assets (incl. augers, bucket elevators, conveyors etc)	15
Concrete construction	50
Galvanised construction	30
Steel construction	40
Solar photovoltaic electricity generation system assets	20
Spas used as plant in a business (incorporating blowers, controls, filters, heaters and pumps)	17
Spray booth	15
Stacks (chimney stacks, exhaust stacks, flues etc):	
Concrete stacks (incl concrete reinforced stacks)	30
Flare stacks	25
Reinforced plastic stacks	25
Steel stacks (steel flues)	20
Suitcases	10
Swimming pool assets:	
Chlorinators	12
Cleaning assets	7
Filtration assets (including pumps)	12
Heaters:	
Electric	15
Gas	15

E	
Employee time and attendance recorders (incl. Bundy clocks, time clocks, etc.):	
Computerised time and attendance recorders (incl. fingerprint and face recognition systems and swipe card digital clock systems)	10
Standalone electronic time and attendance recorders (card base etc.)	10
Escalators (machinery and their moving parts)	20
F	
Fences:	
Portable electric fences	20
Wire mesh (demountable used for partitioning purposes, incl. portable electric fences)	20
Fire control and alarm assets:	
Alarms:	
Heat	6
Smoke	6
Detection and alarm systems:	
Alarm bells	12
Detectors:	
Aspirated smoke	12
Heat	20
Manual call point (addressable type only)	20
Multi type	20
Smoke	20
Fire indicator panels	12
Gas suppression cylinders	25
Emergency warning and intercommunication systems:	
Master emergency control panels	12
Speakers	12
Strobe lights	12
Warden intercom phones	12
Extinguishers	15
Hoses and nozzles	10
Pumps (including diesel and electric)	25
Stair pressurisation assets:	
A C variable speed drive	10
Pressurisation and extraction fans	25
Sensors	10
Floor coverings - (removable without damage):	
Carpets (excluding fixed carpet tiles)	8
Floating timber	15
Linoleum and vinyl	10
Fogging machines (insecticide), incl. cold	

Solar	20
Swimming pools(used as plant in a business):	
Above-ground	10
Concrete	50
Fibreglass	20
Switchboards	20
Synthetic lawn surface	5
T	
Tarpaulins	5
Telephony:	
Mobile phones	3
Telephone system (incl. analogue & digital telephone systems, PABX/PBX systems, key/commander systems, VoIP systems & hybrid telephone systems such as IP-PBX systems etc)	7
Television sets	10
Tractors	12
Trailers - see Motor vehicles and trailers	
Two-way radios:	
Base stations	6
Mobile units	6
Portable units	3
Repeaters	7
U	
Unmanned aerial vehicles (drones):	
Fixed wing	3
Rotary wing	2
V	
Vending machine	5
Ventilation fans (excluding ducting, piping and vents)	20
W	
Warehouse and distribution centre equipment and machines:	
Automated storage and retrieval machines	20
Balers	15
Battery assets for warehouse vehicles (including pallet trucks and forklifts):	
Batteries (detachable for recharging)	5
Battery chargers:	
Forklifts	11
Other	10
Handling assets:	
Battery tuggers	10
Racking roller beds	15
Transfer carts	10

foggers and thermal foggers:	
Portable	6
Vehicle mounted	10
Forklifts	11
Forklift battery chargers	11
Formwork, beams and props, steel	10
Foundation of plant and machinery (integral to the operation of such plant and machinery, but not incorporated into the plant and machinery itself)	40
G	
Generators (see in Table B, power supply assets)	
H	
Hand dryers (electrical)	10
Hand tools (manually operated)	10
I	
J	
Judges' robes:	
Ceremonial robes	15
Working robes	10
K	
L	
Laboratory assets used in quality control, sample checking etc:	
Automated and electronically based laboratory assets (incl. analysers, refractometers, spectrometry machines etc)	7
Other laboratory assets (incl. autoclaves, centrifuges, microscopes, ovens etc)	10
Laser cutting machines	10
Levels:	
Automatic optical levels (dumpy levels)	7
Laser levels:	
Grade laying (dial-in grade)	6
Laser plummets	5
Line and plumb/point & cross line	4
Pipe laying	6
Rotating	6
Tunnelling and plumbing	6
Lift slab assets (incorporating spreader bars, clutches, pulleys and cables)	5
Libraries(professional)	10
Lifts (including dumbwaiters, hydraulic lifts and traction lifts)	30
Light fittings and freestanding lights (excluding	10

Washers	10
Carts/buggies	15
Conveyors	15
Dock levellers, pallet jacks, pallet trucks & scissor lifts - See Loading bay assets	
Door control and motor drive systems (incorporating chains, controls, motor and sensors), excl. doors:	
External	20
Internal	10
Floor sweepers/scrubbers	10
Forklift attachments:	
Cages	10
Push pull units	11
Inflatable dock bags/seals/shelters	10
Packaging machines & wrapping machines - see Packaging machines	
Pallet assets:	
Dispensers	15
Lift tables	10
Racks	20
Radio frequency terminal assets:	
Barcode readers/scanners	5
Portable/handheld and vehicle mounted terminal devices	4
Roll cages	10
Trolleys	10
Voice picking assets:	
Battery chargers	4
Headsets	4
Terminals (on person)	4
Waste compactors (used for cardboard and plastic):	
Electric	15
Hydraulic	20
Waste storage and disposal bins (including crane bins, hooklift bins, skip bins and other industrial use bins)	10
Weighbridges	20
Welders:	
Diesel	10
Electric	5
Oxygen welders and cutters	10
Window blinds	15

X

Y

Z

hardwired light fittings)	5
Light shades (removable)	5
Lighting control system (microprocessor based)	5
Livestock (working beasts & beasts of burden in (incl. camel and horses) used in a business other than primary production	15
Loading bay assets:	
Dock levellers	20
Pallet jacks and pallet trucks	10
Scissor lifts	15

M

Machine tools (grinding machines, lathes, milling machines etc):	
CNC and NC based machines	10
Conventional or manual machines	20
Mini-skid steer loaders (with a carrying capacity less than or equal to 1100 kg)	5
Mini-skid steer loader attachments:	
Others (incl. auger and bucket)	5
Stump grinders	2
Motor graders	10
Motor vehicles and trailers:	
Buses having a gross vehicle mass of more than 3.5 tonnes	15
Cars (motor vehicles designed to carry a load of less than one tonne and fewer than 9 passengers):	
Generally	8
Hire cars:	
Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (eg uberX)	8
Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services eg UberBLACK)	6
Rental cars	5
Taxis	4
Garbage compactor trucks - see Table A Waste disposal services (29110)	
Light commercial vehicles designed to carry a load of one tonne or greater and having a gross vehicle mass of 3.5 tonnes or less	12
Limousines:	
Sedan limousines	6
Stretch limousines	12
Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers.	12

Motorcycles (incl. courier & mailbox delivery)	7
Scooters	3
Trailer having a gross vehicle mass greater than 4.5 tonnes	15
Trailer having a gross vehicle mass of 4.5 tonnes or less:	
Aluminium, galvanised steel, galvanised hot dipped steel and powder coated trailers	10
Mild steel trailers (painted & unpainted)	5
Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations)	15
Moving walks	20
Musical instruments & associated equipment:	
Associated portable equipment (including amplifiers, microphones, speakers, mixers and music stands)	6 2/3
Brass	10
Keyboard (Acoustic)	10
Keyboard (Electric)	5
Percussion	5
Stringed	10
Woodwind	10

N

O

Office furniture, freestanding:	
Bookcases:	
Timber	15
Metal	20
Cabinets (incl. credenzas, cupboards, filing, mapping, mobile, stationery & storage type):	
Timber/laminated	15
Metal	20
Chairs	10
Desks	20
Mobile storage units (compactus style)	25
Reception assets (incl. lobby chairs, desks, lounges, sofas and tables)	10
Screens	20
Tables:	
Boardroom	20
General	10
Workstations (incl. desks and partitions)	20
Office machines and equipment:	
Electronic whiteboard	6
Enveloping machine	6

Facsimile machine	5
Letter folding and inserting machines (incl. envelope inserters and letter inserters - desktop/low volume units)	5
Mailing machine	5
Multi function machine (includes fax, copy, print and scan function)	5
Photo copying machines	5
Projectors (incl. lenses)	5
Shredders	15
Trolleys	15
Whiteboards	10

Links to reference websites

ATO - TR 2016/1 - Income tax: effective life of depreciating assets (applicable from 1 July 2016)

Need further assistance? Your firm can access a subscription to Depreciation Rates to search up to date ATO tax depreciation rates.

Depreciation Rates

Depreciating Assets as at 1 July 2015

Index

Motor vehicles

Effective life in years	Prime cost rate %	Diminishing value rate
Less than 3	100.0%	-
3 to less than 5	33.0%	50.0%
5 to less than 6 2/3	20.0%	30.0%
6 2/3 to less than 10	15.0%	22.5%
10 to less than 13	10.0%	15.0%
13 to less than 20	8.0%	11.3%
20 to less than 40	5.0%	7.5%
40 or more	3.0%	3.8%

Accelerated rates of depreciation

Effective life in years	Prime cost rate %	Diminishing value rate %
Less than 3	100.0%	-
3 to less than 5	40.0%	60.0%
5 to less than 6 2/3	27.0%	40.0%
6 2/3 to less than 10	20.0%	30.0%
10 to less than 13	17.0%	25.0%
13 to less than 30	13.0%	20.0%
30 or more	7.0%	10.0%

Statutory caps on the effective life of buses, light commercial vehicles, minibuses, trucks and truck trailers

Depreciating Asset	Comm's determination of effective life (years)	Capped Effective life (years)
Buses with a gross vehicle mass of more than 3.5 tonnes	15	7.5
Garbage compactor trucks (including the compactor)	15	7.5
Light commercial vehicles with a carrying capacity of one tonne or greater and a gross vehicle mass of 3.5 tonnes or less (including utilities, vans, and light trucks)	12	7.5

Depreciating asset	Comm's determination of effective life (years)	Capped Effective life (years)
Minibuses with a gross vehicle mass of 3.5 tonnes or less and seats for 9 or more passengers	12	7.5
Trailers with a gross vehicle mass greater than 4.5 tonnes	15	10
Trucks having a gross vehicle mass greater than 3.5 tonnes (other than a truck that is used in mining operations and that is not of a kind that can be registered to be driven on a public road in the place in which the truck is operated)	15	7.5

Effective lives (asset categories) Table B (1 July 2015)

A B C D E F G H I J K L M N O P Q R S T UV W XYZ

Effective lives (Asset Categories) Table B as at 1 July 2015 (A - O)

Asset	Life (Years)
A	
Accommodation units in caravan/tourist parks being articles, not fixtures, and used for a	

Effective lives (Asset Categories) Table B as at 1 July 2015 (P - Z)

Asset	Life (Years)
P	
Packaging machines	
Bagging machines (including flow wrappers,	

specified purpose:	
Relocatable homes & tourist park cabins constructed with chassis	20
Other accom units (e.g. manufactured homes)	30
Advertising signs:	
Billboard assets:	
Billboard lighting:	
HID/Metal halide lighting systems	5
LED lighting system (incl. solar powered)	10
Billboard steel structures	20
Digital LED screens	6
Electronic message centre (EMC) units	3
Mobile billboard assets:	
Digital LED screens	6
Floor mounted internal advertising panels	7
Kiosks & other ext. standalone advertising panel structures	15
LED advertising screens (office tower foyers etc)	5
Wall mounted advertising panels:	
Digital LED advertising panels	5
Static advertising panels	10
Air compression assets:	
Air compression assets generally (including air compressors, air dryers and air receivers)	15
Air compressors (portable):	
Compressors - reciprocating	7
Compressors - rotary screw	10
Air-conditioning assets (excluding pipes, duct work and vents):	
Air handling units	20
Cooling towers	15
Condensing sets	15
Chillers:	
Absorption	25
Centrifugal	20
Volumetrics (including reciprocating, rotary, screw, scroll):	
Air-cooled	15
Water-cooled	20
Damper motors (including variable air volume box controller)	10
Fan coil units (connected to a condensing set)	15
Humidifiers (steam generator)	10
Mini split system up to 20KW (including ceiling, floor and high wall split system)	10
Packaged air conditioning units	15
Pumps	20
Room units	10

form fill and seal machines, and roll wrapping machines)	10
Carton erecting, packing and closing machines (including cartoners)	10
Case erecting, packing and closing machines (including casepackers)	10
Inspection equipment including checkweighers, metal detectors, counting machines etc.	10
Multihead and singlehead weighers	10
Palletisers and depalletisers	12
Product identification labellers including decorating, applicators and coding machines	8
Robotic pick and place packaging machines	10
Wrapping machines including shrink wrappers, stretch wrappers and strapping machines	10
Partitions (dismountable)	20
Platform scales	15
Plumbing fixtures & fittings (incl. wall & floor tiles) provided mainly for employees and/or children of employees of an entity carrying on a business for the purpose of producing assessable income:	
Floor and wall tiles	20
Generally (basins, bidets, sinks, toilets, urinals etc)	20
Tapware (taps, mixers, shower heads & assemblies)	15
Pneumatic air tube systems	10
Point of sale assets:	
Cash registers, standalone type	10
Cash transfer system assets, pneumatic type (including printer circuit board, transfer pipes and turbines)	10
Generally (including barcode scanners, cash drawers, dedicated computers, electronic funds transfer point of sale (EFTPOS) machines, keyboard, monitors, printers and terminals	6
Weighing machines and scales (including weigh labelling machines)	10
Portable structures (sheds, site office trailers, portable toilets & washroom etc) used for a temporary period in offsite locations (e.g. construction sites)	15
Powder coating machines and systems (automatic and manual)	10
Power supply assets:	
Emergency or standby:	
Generator assets:	
Acoustic hoods and canopies	20
Generators (incorporating attached engine management and generator monitoring	25

Aircraft:	
Aeroplane:	
General Use	20
Used predominantly for agricultural spraying or agricultural dusting	10
Helicopter:	
General use	20
Used predominantly for agricultural spraying or agricultural dusting	10
Airless sprayers (used in painting, epoxy and polyurethane coating, priming, etc.):	
Electrically and petrol-driven units	7
Pneumatically-driven units	15
Artworks qualifying as depreciating assets	100
Automatic teller machine	8
B	
Bending machines (bar, angle and rod)	10
Block and brick elevators, portable	10
Boilers	20
Boom gates:	
Electromechanically operated boom gates	7
Hydraulically operated boom gates	10
C	
Car parking (hydraulic elevated platforms and hoists including control equipment)	10
Compaction:	
Compactors - flat plate	8
Compactors - vertical rammer	6
Computers:	
Generally	4
Laptops	3
Raised access floors in computer data rooms and server rooms	40
Concrete truck mixers (incorporating barrels, chutes, frame and hydraulic pumps)	5
Concreting assets:	
Brick and paving saws	5
Concrete demolition saws	3
Concrete kibble buckets	15
Concrete mixers	4
Concrete surface preparation assets (including floor grinders, planers and scarifiers)	5
Concrete trowels:	
Walk behind	5
Ride on	7
Concrete vibrating screeders	5
Concrete vibrators:	
Brushcutter style	5

instruments)	
Power management units	15
Uninterruptible power supply (UPS) system	15
Generators, portable (incorporating attached engine management and generator monitoring instruments):	
Diesel	10
Petrol	5
Private electricity line assets (where used for a specified purpose):	
Distribution lines:	
Combination of overhead and underground	47.5
Overhead (incorporating poles - concrete, wood, steel or stoble - and electrical equipment the responsibility of the private landholder such as conductors, cross arms etc)	45
Underground (incorporating cables, fittings and ground pad mounted transformers)	50
Service cables, overhead	40
Service cables, underground	50
Storage batteries	15
Power tools :	
Chain Saws	3
Hand tools:	
Air	5
Battery	3
Electric	5
Jack hammers:	
Air	7
Electric	3
Nail guns -air	3
Power transformers	45
Public address and paging system assets (including amplifiers, audio speakers and microphones)	12
R	
Refrigeration assets:	
Compressors, condensers, evaporators etc	15
Insulation panels used in cool or freezer rooms	40
Robots (industrial)	10
S	
Saws bench and mitre, portable	7
Security and monitoring assets:	
Access control systems:	
Code pads	5
Door controllers	5
Readers:	

Drive units	6
Flexible shaft pumps	6
Vibrating shafts	3
Concrete wheeled saws	6
Control system & control system assets (incl. control cabinets & panels, instruments, PLCs, sensors, switchgear telemetry & variable speed drives)	10
Cranes (gantry and overhead)	25
Curtains and drapes	6
D	
Digital cameras:	
Camera lenses	5
Medium format SLR system	4
Others	3
Door control and motor drive system for automatic sliding doors (incorporating chains, controls, motors and sensors, excluding doors)	15
Dozers/front end loaders	9
Drink dispensing machines	10
E	
Employee time and attendance recorders (incl. Bundy clocks, time clocks, etc.):	
Computerised time and attendance recorders (incl. fingerprint and face recognition systems and swipe card digital clock systems)	10
Standalone electronic time and attendance recorders (card base etc.)	10
Escalators (machinery and their moving parts)	20
F	
Fences:	
Portable electric fences	20
Wire mesh (demountable used for partitioning purposes, incl. portable electric fences)	20
Fire control and alarm assets:	
Alarms:	
Heat	6
Smoke	6
Detection and alarm systems:	
Alarm bells	12
Detectors:	
Aspirated smoke	12
Heat	20
Manual call point (addressable type only)	20
Multi type	20
Smoke	20

Proximity	7
Swipe card	3
Ballistic & blast resistant screens and barriers (incl. fixed and rising types) not forming part of the building	20
Closed circuit television systems:	
Cameras	4
Monitors	4
Recorders:	
Digital	4
Time Lapse	2
Switching units (including multiplexers)	5
Security systems:	
Code pads	5
Control panels	5
Detectors (including glass, passive infra-red and vibration)	5
Global system for mobiles (GSM) unit	5
Noise maker (including alarms and bells)	5
Sewing machines	10
Signage for business identification (including lighting for signs)	10
Silos:	
Bulk handling:	
Ancillary mechanical assets (incl. augers, bucket elevators, conveyors etc)	15
Concrete construction	50
Galvanised construction	30
Steel construction	40
Solar photovoltaic electricity generation system assets	20
Spas used as plant in a business (incorporating blowers, controls, filters, heaters and pumps)	17
Spray booth	15
Stacks (chimney stacks, exhaust stacks, flues etc):	
Concrete stacks (incl concrete reinforced stacks)	30
Flare stacks	25
Reinforced plastic stacks	25
Steel stacks (steel flues)	20
Suitcases	10
Swimming pool assets:	
Chlorinators	12
Cleaning assets	7
Filtration assets (including pumps)	12
Heaters:	
Electric	15
Gas	15
Solar	20

Fire indicator panels	12
Gas suppression cylinders	25
Emergency warning and intercommunication systems:	
Master emergency control panels	12
Speakers	12
Strobe lights	12
Warden intercom phones	12
Extinguishers	15
Hoses and nozzles	10
Pumps (including diesel and electric)	25
Stair pressurisation assets:	
A C variable speed drive	10
Pressurisation and extraction fans	25
Sensors	10
Floor coverings - linoleum and vinyl (removable without damage)	10
Fogging machines (insecticide), incl. cold foggers and thermal foggers:	
Portable	6
Vehicle mounted	10
Forklifts	11
Forklift battery chargers	11
Formwork, beams and props, steel	10
Foundation of plant and machinery (integral to the operation of such plant and machinery, but not incorporated into the plant and machinery itself)	40
G	
Generators (see in Table B, power supply assets)	
H	
Hand dryers (electrical)	10
Hand tools (manually operated)	10
I	
J	
Judges' robes:	
Ceremonial robes	15
Working robes	10
K	
L	
Laboratory assets used in quality control, sample checking etc:	
Automated and electronically based laboratory assets (incl. analysers, refractometers, spectrometry machines etc)	7

Swimming pools(used as plant in a business):	
Above-ground	10
Concrete	50
Fibreglass	20
Switchboards	20
Synthetic lawn surface	5
T	
Tarpaulins	5
Telephony:	
Mobile phones	3
Telephone system (incl. analogue & digital telephone systems, PABX/PBX systems, key/commander systems, VoIP systems & hybrid telephone systems such as IP-PBX systems etc)	7
Television sets	10
Tractors	12
Trailers - see Motor vehicles and trailers	
Two-way radios:	
Base stations	6
Mobile units	6
Portable units	3
Repeaters	7
U	
Unmanned aerial vehicles (drones):	
Fixed wing	3
Rotary wing	2
V	
Vending machine	5
Ventilation fans (excluding ducting, piping and vents)	20
W	
Warehouse and distribution centre equipment and machines:	
Automated storage and retrieval machines	20
Balers	15
Battery assets for warehouse vehicles (including pallet trucks and forklifts):	
Batteries (detachable for recharging)	5
Battery chargers:	
Forklifts	11
Other	10
Handling assets:	
Battery tuggers	10
Racking roller beds	15
Transfer carts	10
Washers	10
Carts/buggies	15

Other laboratory assets (incl. autoclaves, centrifuges, microscopes, ovens etc)	10
Laser cutting machines	10
Levels:	
Automatic optical levels (dumpy levels)	7
Laser levels:	
Grade laying (dial-in grade)	6
Laser plummets	5
Line and plumb/point & cross line	4
Pipe laying	6
Rotating	6
Tunnelling and plumbing	6
Lift slab assets (incorporating spreader bars, clutches, pulleys and cables)	5
Libraries(professional)	10
Lifts (including dumbwaiters, hydraulic lifts and traction lifts)	30
Lighting control system (microprocessor based)	5
Livestock (working beasts & beasts of burden in (incl. camel and horses) used in a business other than primary production)	15
Loading bay assets:	
Dock levellers	20
Pallet jacks and pallet trucks	10
Scissor lifts	15

M

Machine tools (grinding machines, lathes, milling machines etc):	
CNC and NC based machines	10
Conventional or manual machines	20
Mini-skid steer loaders (with a carrying capacity less than or equal to 1100 kg)	5
Mini-skid steer loader attachments:	
Others (incl. auger and bucket)	5
Stump grinders	2
Motor graders	10
Motor vehicles and trailers:	
Buses having a gross vehicle mass of more than 3.5 tonnes	15
Cars (motor vehicles designed to carry a load of less than one tonne and fewer than 9 passengers):	
Generally	8
Hire and travellers' cars	5
Taxis	4
Garbage compactor trucks - see Table A Waste disposal services (29110)	

Conveyors	15
Dock levellers, pallet jacks, pallet trucks & scissor lifts - See Loading bay assets	
Door control and motor drive systems (incorporating chains, controls, motor and sensors), excl. doors:	
External	20
Internal	10
Floor sweepers/scrubbers	10
Forklift attachments:	
Cages	10
Push pull units	11
Inflatable dock bags/seals/shelters	10
Packaging machines & wrapping machines - see Packaging machines	
Pallet assets:	
Dispensers	15
Lift tables	10
Racks	20
Radio frequency terminal assets:	
Barcode readers/scanners	5
Portable/handheld and vehicle mounted terminal devices	4
Roll cages	10
Trolleys	10
Voice picking assets:	
Battery chargers	4
Headsets	4
Terminals (on person)	4
Waste compactors (used for cardboard and plastic):	
Electric	15
Hydraulic	20
Waste storage and disposal bins (industrial)	10
Weighbridges	20
Welders:	
Diesel	10
Electric	5
Oxygen welders and cutters	10

X

Y

Z

Light commercial vehicles designed to carry a load of one tonne or greater and having a gross vehicle mass of 3.5 tonnes or less	12
Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers.	12
Motorcycles (incl. courier & mailbox delivery)	7
Scooters	3
Trailer having a gross vehicle mass greater than 4.5 tonnes	15
Trailer having a gross vehicle mass of 4.5 tonnes or less:	
Aluminium, galvanised steel, galvanised hot dipped steel and powder coated trailers	10
Mild steel trailers (painted & unpainted)	5
Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations)	15
Moving walks	20
Musical instruments & associated equipment:	
Associated portable equipment (including amplifiers, microphones, speakers, mixers and music stands)	6 2/3
Brass	10
Keyboard (Acoustic)	10
Keyboard (Electric)	5
Percussion	5
Stringed	10
Woodwind	10

N

O

Office furniture, freestanding:	
Bookcases:	
Timber	15
Metal	20
Cabinets (incl. credenzas, cupboards, filing, mapping, mobile, stationery & storage type):	
Timber/laminated	15
Metal	20
Chairs	10
Desks	20
Mobile storage units (compactus style)	25
Reception assets (incl. lobby chairs, desks, lounges, sofas and tables)	10
Screens	20
Tables:	

Boardroom	20
General	10
Workstations (incl. desks and partitions)	20
Office machines and equipment:	
Electronic whiteboard	6
Enveloping machine	6
Facsimile machine	5
Letter folding and inserting machines (incl. envelope inserters and letter inserters - desktop/low volume units)	5
Mailing machine	5
Multi function machine (includes fax, copy, print and scan function)	5
Photo copying machines	5
Projectors (incl. lenses)	5
Shredders	15
Trolleys	15
Whiteboards	10

Links to reference websites

ATO - TR 2015/2 - Income tax: effective life of depreciating assets (applicable from 1 July 2015)

Need further assistance? Your firm can access a subscription to Depreciation Rates to search up to date ATO tax depreciation rates.

Depreciation Rates

Depreciating Assets as at 1 July 2014

Index

Motor vehicles

Effective life in years	Prime cost rate %	Diminishing value rate
Less than 3	100.0%	-
3 to less than 5	33.0%	50.0%
5 to less than 6 2/3	20.0%	30.0%
6 2/3 to less than 10	15.0%	22.5%
10 to less than 13	10.0%	15.0%
13 to less than 20	8.0%	11.3%
20 to less than 40	5.0%	7.5%
40 or more	3.0%	3.8%

Accelerated rates of depreciation

Effective life in years	Prime cost rate %	Diminishing value rate %
Less than 3	100.0%	-
3 to less than 5	40.0%	60.0%
5 to less than 6 2/3	27.0%	40.0%
6 2/3 to less than 10	20.0%	30.0%
10 to less than 13	17.0%	25.0%
13 to less than 30	13.0%	20.0%
30 or more	7.0%	10.0%

Statutory caps on the effective life of buses, light commercial vehicles, minibuses, trucks and truck trailers

Depreciating Asset	Comm's determination of effective life (years)	Capped Effective life (years)
Buses with a gross vehicle mass of more than 3.5 tonnes	15	7.5
Garbage compactor trucks (including the compactor)	15	7.5
Light commercial vehicles with a carrying capacity of one tonne or greater and a gross vehicle mass of 3.5 tonnes or less (including utilities, vans, and light trucks)	12	7.5

Depreciating asset	Comm's determination of effective life (years)	Capped Effective life (years)
Minibuses with a gross vehicle mass of 3.5 tonnes or less and seats for 9 or more passengers	12	7.5
Trailers with a gross vehicle mass greater than 4.5 tonnes	15	10
Trucks having a gross vehicle mass greater than 3.5 tonnes (other than a truck that is used in mining operations and that is not of a kind that can be registered to be driven on a public road in the place in which the truck is operated)	15	7.5

Effective lives (asset categories) Table B (1 July 2014)

A B C D E F G H I J K L M N O PQ R S T UV W XYZ

Effective lives (Asset Categories) Table B as at 1 July 2014 (A - O)

Asset	Life (Years)
A	
Advertising signs:	
Billboards (hoarding)	20

Effective lives (Asset Categories) Table B as at 1 July 2014 (P - Z)

Asset	Life (Years)
P	
Packaging machines	
Bagging machines (including flow wrappers,	

Roller board (moving surface)	6 2/3
Solar powered (real estate signs)	13 1/3
Air compression assets:	
Air compression assets generally (including air compressors, air dryers and air receivers)	20
Air compressors (portable):	
Compressors - reciprocating	7
Compressors - rotary screw	10
Air-conditioning assets (excluding pipes, duct work and vents):	
Air handling units	20
Cooling towers	15
Condensing sets	15
Chillers:	
Absorption	25
Centrifugal	20
Volumetrics (including reciprocating, rotary, screw, scroll):	
Air-cooled	15
Water-cooled	20
Damper motors (including variable air volume box controller)	10
Fan coil units (connected to a condensing set)	15
Humidifiers (steam generator)	10
Mini split system up to 20KW (including ceiling, floor and high wall split system)	10
Packaged air conditioning units	15
Pumps	20
Room units	10
Aircraft:	
Aeroplane:	
General Use	20
Used predominantly for agricultural spraying or agricultural dusting	10
Helicopter:	
General use	20
Used predominantly for agricultural spraying or agricultural dusting	10
Airless sprayers (used in painting, epoxy and polyurethane coating, priming, etc.):	
Electrically and petrol-driven units	7
Pneumatically-driven units	15

form fill and seal machines, and roll wrapping machines)	10
Carton erecting, packing and closing machines (including cartoners)	10
Case erecting, packing and closing machines (including casepackers)	10
Inspection equipment including checkweighers, metal detectors, counting machines etc.	10
Multihead and singlehead weighers	10
Palletisers and depalletisers	12
Product identification labellers including decorating, applicators and coding machines	8
Robotic pick and place packaging machines	10
Wrapping machines including shrink wrappers, stretch wrappers and strapping machines	10
Partitions (demountable)	20
Platform scales	15
Pneumatic air tube systems	10
Point of sale assets:	
Cash registers, standalone type	10
Cash transfer system assets, pneumatic type (including printer circuit board, transfer pipes and turbines)	10
Generally (including barcode scanners, cash drawers, dedicated computers, electronic funds transfer point of sale (EFTPOS) machines, keyboard, monitors, printers and terminals)	6
Weighing machines and scales (including weigh labelling machines)	10
Portable structures (sheds, site office trailers, portable toilets & washroom etc) used for a temporary period in offsite locations (e.g. construction sites)	15
Powder coating machines and systems (automatic and manual)	10
Power supply assets:	
Emergency or standby:	
Generator assets:	
Acoustic hoods and canopies	20
Generators (incorporating attached engine management and generator monitoring instruments)	25

Artworks qualifying as depreciating assets	100	Power management units	15
Automatic teller machine	8	Uninterruptible power supply (UPS) system	15
B		Generators, portable (incorporating attached engine management and generator monitoring instruments):	
Bending machines (bar, angle and rod)	10	Diesel	10
Block and brick elevators, portable	10	Petrol	5
Boilers	20	Private electricity line assets (where used for a specified purpose):	
Boom gates:		Distribution lines:	
Electromechanically operated boom gates	7	Combination of overhead and underground	48
Hydraulically operated boom gates	10	Overhead (incorporating poles - concrete, wood, steel or stobie - and electrical equipment the responsibility of the private landholder such as conductors, cross arms etc)	45
Building maintenance units	35	Underground (incorporating cables, fittings and ground pad mounted transformers)	50
Buildings:		Service cables, overhead	40
To the extent that they form an integral part of plant and machinery:		Service cables, underground	50
Brick, stone or concrete structures	100	Storage batteries	15
Gantries	33 1/3	Power tools :	
Other structures	33 1/3	Chain Saws	3
Freezing Works:		Hand tools:	
Brick, stone or concrete structure	100	Air	5
Wholly wooden structure	20	Battery	3
Primary Production, forestry and pearling industries:		Electric	5
Non-residential:		Jack hammers:	
With brick, stone or concrete walls	50	Air	7
With wood and/or iron walls	33	Electric	3
C		Nail guns -air	3
Caravans:		Power transformers	45
Generally	6 2/3	Public address and paging system assets (including amplifiers, audio speakers and microphones)	12
Used only within the confines of a caravan park	10	R	
Car parking (hydraulic elevated platforms and hoists including control equipment)	10	Refrigeration assets:	
Compaction:		Compressors, condensers, evaporators etc	15
Compactors - flat plate	8	Insulation panels used in cool or freezer rooms	40
Compactors - vertical rammer	6	Robots (industrial)	10
Computers:		S	
Generally	4	Saws bench and mitre, portable	7
Laptops	3		
Raised access floors in computer data rooms and server rooms	40		
Concrete truck mixers (incorporating barrels, chutes, frame and hydraulic pumps)	5		
Concreting assets:			

Brick and paving saws	5
Concrete demolition saws	3
Concrete kibble buckets	15
Concrete mixers	4
Concrete surface preparation assets (including floor grinders, planers and scarifiers)	5
Concrete trowels:	
Walk behind	5
Ride on	7
Concrete vibrating screeders	5
Concrete vibrators:	
Brushcutter style	5
Drive units	6
Flexible shaft pumps	6
Vibrating shafts	3
Concrete wheeled saws	6
Cranes (gantry and overhead)	25
Curtains and drapes	6
D	
Door control and motor drive system for automatic sliding doors (incorporating chains, controls, motors and sensors, excluding doors)	15
Dozers/front end loaders	9
Drink dispensing machines	10
E	
Elevated work platforms:	
Boom (including knuckle and telescopic)	15
Personal	10
Scissor	10
Employee time and attendance recorders (incl. Bundy clocks, time clocks, etc.):	
Computerised time and attendance recorders (incl. fingerprint and face recognition systems and swipe card digital clock systems)	10
Standalone electronic time and attendance recorders (card base etc.)	10
Escalators (machinery and their moving parts)	20
F	
Fences:	
Portable electric fences	20
Wire mesh (dismountable used for partitioning purposes, incl. portable electric	20

Scaffolding:	
Aluminium	5
Fibreglass	5
Steel	15
Security and monitoring assets:	15
Access control systems:	
Code pads	5
Door controllers	5
Readers:	
Proximity	7
Swipe card	3
Ballistic & blast resistant screens and barriers (incl. fixed and rising types) not forming part of the building	20
Closed circuit television systems:	
Cameras	4
Monitors	4
Recorders:	
Digital	4
Time Lapse	2
Switching units (including multiplexers)	5
Security systems:	
Code pads	5
Control panels	5
Detectors (including glass, passive infra-red and vibration)	5
Global system for mobiles (GSM) unit	5
Noise maker (including alarms and bells)	5
Sewing machines	10
Signage for business identification (including lighting for signs)	10
Silos:	
Bulk handling:	
Ancillary mechanical assets (incl. augers, bucket elevators, conveyors etc)	15
Concrete construction	50
Galvanised construction	30
Steel construction	40
Solar photovoltaic electricity generation system assets	20
Spas used as plant in a business (incorporating blowers, controls, filters, heaters and pumps)	17

fences)	
Fire control and alarm assets:	
Alarms:	
Heat	6
Smoke	6
Detection and alarm systems:	
Alarm bells	12
Detectors:	
Aspirated smoke	12
Heat	20
Manual call point (addressable type only)	20
Multi type	20
Smoke	20
Fire indicator panels	12
Gas suppression cylinders	25
Emergency warning and intercommunication systems:	
Master emergency control panels	12
Speakers	12
Strobe lights	12
Warden intercom phones	12
Extinguishers	15
Hoses and nozzles	10
Pumps (including diesel and electric)	25
Stair pressurisation assets:	
A C variable speed drive	10
Pressurisation and extraction fans	25
Sensors	10
Floor coverings - linoleum and vinyl (removable without damage)	10
Fogging machines (insecticide), incl. cold foggers and thermal foggers:	
Portable	6
Vehicle mounted	10
Forklifts	11
Forklift battery chargers	11
Formwork, beams and props, steel	10
Foundation of plant and machinery (integral to the operation of such plant and machinery, but not incorporated into the plant and machinery itself)	40

Spray booth	15
Stacks (chimney stacks, exhaust stacks, flues etc):	
Concrete stacks (incl concrete reinforced stacks)	30
Flare stacks	25
Reinforced plastic stacks	25
Steel stacks (steel flues)	20
Suitcases	10
Swimming pool assets:	
Chlorinators	12
Cleaning assets	7
Filtration assets (including pumps)	12
Heaters:	
Electric	15
Gas	15
Solar	20
Swimming pools(used as plant in a business):	
Above-ground	10
Concrete	50
Fibreglass	20
Switchboards	20
Synthetic lawn surface	5
T	
Tarpaulins	5
Telephone installations:	
Complete telephone system (comprising switchboards, instruments, cables etc)	20
Mobile phones	3
PABX computerised assets	10
Telephone hand sets	10
Television sets	10
Total stations (used in mapping and surveying etc.)	5
Tractors	12
Two-way radios:	
Base stations	6
Mobile units	6
Portable units	3
Repeaters	7
V	
Vending machine	5
Ventilation fans (excluding ducting, piping and vents)	20

G

Generators (see in Table B, power supply assets)

H

Hand dryers (electrical)	10
Hand tools (manually operated)	10

I**J**

Judges' robes:	
Ceremonial robes	15
Working robes	10

K**L**

Laboratory assets used in quality control, sample checking etc:

Automated and electronically based laboratory assets (incl. analysers, refractometers, spectrometry machines etc)	7
Other laboratory assets (incl. autoclaves, centrifuges, microscopes, ovens etc)	10
Ladders (including stepladders, work platforms extension ladders, trestles and planks):	
Aluminium	4
Fibreglass	4
Laser cutting machines	10
Levels:	
Dumpy	7
Laser beam	10
Lift slab assets (incorporating spreader bars, clutches, pulleys and cables)	5
Libraries(professional)	10
Lifts (elevated work platforms):	
Boom (including knuckle and telescopic)	15
Personal	10
Scissor	10
Lifts (including dumbwaiters, hydraulic lifts and traction lifts)	30
Lighting control system (microprocessor based)	5
Livestock (working beasts & beasts of burden in (incl. camel and horses) used in a business	15

W

Warehouse and distribution centre equipment and machines:

Automated storage and retrieval machines	20
Balers	15
Battery assets for warehouse vehicles (including pallet trucks and forklifts):	
Batteries (detachable for recharging)	5
Battery chargers:	
Forklifts	11
Other	10
Handling assets:	
Battery tuggers	10
Racking roller beds	15
Transfer carts	10
Washers	10
Carts/buggies	15
Conveyors	15
Door control and motor drive systems (incorporating chains, controls, motor and sensors), excl. doors:	
External	20
Internal	10
Floor sweepers/scrubbers	10
Forklift attachments:	
Cages	10
Push pull units	11
Inflatable dock bags/seals/shelters	10
Pallet assets:	
Dispensers	15
Lift tables	10
Racks	20
Radio frequency terminal assets:	
Barcode readers/scanners	5
Portable/handheld and vehicle mounted terminal devices	4
Roll cages	10
Trolleys	10
Voice picking assets:	
Battery chargers	4
Headsets	4
Terminals (on person)	4

other than primary production

Loading bay assets:

Dock levellers	20
Pallet jacks and pallet trucks	10
Scissor lifts	15

M

Machine tools (grinding machines, lathes, milling machines etc):

CNC and NC based machines	10
Conventional or manual machines	20

Mini-skid steer loaders (with a carrying capacity less than or equal to 1100 kg)	5
----------------------------------------------------------------------------------	---

Mini-skid steer loader attachments:

Other (incl. auger and bucket)	5
Stump grinders	2

Motor graders	10
---------------	----

Motor vehicles, etc:

Buses having a gross vehicle mass of more than 3.5 tonnes	15
-----------------------------------------------------------	----

Cars (motor vehicles designed to carry a load of less than one tonne and fewer than 9 passengers):

Generally	8
Hire and travellers' cars	5
Taxis	4

Garbage compactor trucks - see Table A Waste disposal services (29110)

Light commercial vehicles designed to carry a load of one tonne or greater and having a gross vehicle mass of 3.5 tonnes or less	12
----------------------------------------------------------------------------------------------------------------------------------	----

Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers.	12
---------------------------------------------------------------------------------------------------------	----

Motor cycles and scooters	6 2/3
---------------------------	-------

Trailer having a gross vehicle mass greater than 4.5 tonnes	15
-------------------------------------------------------------	----

Trailer having a gross vehicle mass of 4.5 tonnes or less	10
-----------------------------------------------------------	----

Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations)	15
---------------------------------------------------------------------------------------------------------------------	----

Waste compactors (used for cardboard and plastic):

Electric	15
Hydraulic	20

Waste storage and disposal bins (industrial)

Weighbridges	20
--------------	----

Weighing machines

Welders:	10
----------	----

Diesel	10
--------	----

Electric	5
----------	---

Oxygen welders and cutters	10
----------------------------	----

X

Y

Z

Moving walks 20

Musical instruments, etc:

Associated portable equipment (including amplifiers, microphones, speakers, mixers and music stands) 6 2/3

Brass 10

Keyboard (Acoustic) 10

Keyboard (Electric) 5

Percussion 5

Stringed 10

Woodwind 10

N

O

Office furniture, freestanding:

Bookcases:

Timber 15

Metal 20

Cabinets (incl. credenzas, cupboards, filing, mapping, mobile, stationery & storage type):

Timber/laminated 15

Metal 20

Chairs 10

Desks 20

Mobile storage units (compactus style) 25

Reception assets (incl. lobby chairs, desks, lounges, sofas and tables) 10

Screens 20

Tables:

Boardroom 20

General 10

Workstations (incl. desks and partitions) 20

Office machines and equipment:

Electronic whiteboard 6

Enveloping machine 6

Facsimile machine 5

Letter folding and inserting machines (incl. envelope inserters and letter inserters - desktop/low volume units) 5

Mailing machine 5

Multi function machine (includes fax, copy, 5

print and scan function)	5
Photo copying machines	5
Projectors (incl. lenses)	5
Shredders	15
Trolleys	15
Whiteboards	10

Links to reference websites

ATO - TR 2014/5 - Income tax: effective life of depreciating assets (applicable from 1 July 2014)

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Depreciation Rates

Fringe Benefits Tax

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FBT tax and gross-up rates

Year	Tax Rate	Gross-up Rate Entitled to input tax credit	Gross-up Rate Not entitled to input tax credit
2018	47.0%	2.0802	1.8868
2017	49.0%	2.1463	1.9608
2016	49.0%	2.1463	1.9608
2015	47.0%	2.0802	1.8868
2014	46.5%	2.0647	1.8692
2013	46.5%	2.0647	1.8692
2012	46.5%	2.0647	1.8692
2011	46.5%	2.0647	1.8692

Reportable fringe benefits threshold

Reportable Fringe Benefits					
Threshold for reporting on payment summaries	2013/14	2014/15	2015/16	2016/17	2017/18
Taxable Value	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Grossed-up value	\$3,738	\$3,773	\$3,921	\$3,921	\$3,773

Pay By Instalments Threshold

If a client's FBT liability last year was \$3000 or more they will need to pay four quarterly instalments

Record keeping exemption threshold

Record Keeping Exemption Threshold	
Year Ending	Rate
2017/2018	\$8,393
2016/2017	\$8,286
2015/2016	\$8,164
2014/2015	\$7,965
2013/2014	\$7,779
2012/2013	\$7,642

Motor vehicles

Motor Vehicle Other Than Car Rates					
Engine Capacity	Year Ended March 2014	Year Ended March 2015	Year Ended March 2016	Year Ended March 2017	Year Ended March 2018
Under 2500 cc	49 c/km	50 c/km	51 c/km	52 c/km	53 c/km

Deemed Depreciation Rates

Car purchased < 1/7/2002 22.5%

Over 2500 cc	59 c/km	60 c/km	61 c/km	63 c/km	63 c/km
Motorcycles	15 c/km	15 c/km	15 c/km	16 c/km	16 c/km

Car purchased > 1/7/2002	18.8%
Car purchased >10/5/2006	25.0%

Statutory Rate for Car Benefits

Distance Travelled During The FBT Year	Statutory Rate (multiplied by the cost of the car to determine a person's car fringe benefits)				
	Contracts entered into before 7:30pm (AEST) on 10 May 2011	Contracts entered into after 7:30pm (AEST) on 10 May 2011			
		From 10 May 2011	From 1 April 2012	From 1 April 2013	From 1 April 2014
Less than 15,000 km	26%	20%	20%	20%	20%
15,000 - 24,999 km	20%	20%	20%	20%	20%
25,000 - 40,000 km	11%	14%	17%	20%	20%
Over 40,000 km	7%	10%	13%	17%	20%

Car parking threshold

Year Ending	Rate	Year Ending	Rate
31/03/2018	\$8.66	31/03/2013	\$7.83
31/03/2017	\$8.48	31/03/2012	\$7.71
31/03/2016	\$8.37	31/03/2011	\$7.46
31/03/2015	\$8.26	31/03/2010	\$7.25
31/03/2014	\$8.03	31/03/2009	\$7.07

Benchmark interest rates

Year Ending	Rate	Year Ending	Rate
31/03/2018	5.25%	31/03/2013	7.40%
31/03/2017	5.65%	31/03/2012	7.80%
31/03/2016	0.0565	31/03/2011	6.65%
31/03/2015	0.0595	31/03/2010	5.85%
31/03/2014	0.0645	31/03/2009	9.00%

Living away from home

	Reasonable Food Component			
	1 April 2014 to 31 March 2015	1 April 2015 to 31 March 2016	1 April 2016 to 31 March 2017	1 April 2017 to 31 March 2018
1 adult	\$236	\$241	\$242	\$247

2 adults	\$354	\$362	\$363	\$371
3 adults	\$472	\$483	\$484	\$495
1 adult + 1 child	\$295	\$302	\$303	\$309
2 adults + 1 child	\$413	\$423	\$424	\$433
2 adults + 2 children	\$472	\$484	\$485	\$495
2 adults + 3 children	\$531	\$545	\$546	\$557
3 adults + 1 child	\$531	\$544	\$545	\$557
3 adults + 2 children	\$590	\$605	\$606	\$619
4 adults	\$590	\$604	\$605	\$619
Additional child	\$59	\$61	\$61	\$62
Additional adult	\$118	\$121	\$121	\$124

Housing indexation figures

	NSW	VIC	QLD	SA	WA	TAS	ACT	NT
2018	1.024	1.014	1.005	1.010	0.942	1.025	0.998	0.933
2017	1.025	1.022	1.013	1.016	0.988	1.010	0.978	0.997
2016	1.032	1.020	1.022	1.020	1.028	1.011	0.989	1.043
2015	1.037	1.020	1.022	1.024	1.067	1.010	1.017	1.076
2014	1.051	1.030	1.028	1.031	1.057	1.020	1.045	1.030
2013	1.060	1.040	1.028	1.042	1.035	1.039	1.056	1.026
2012	1.049	1.042	1.034	1.041	1.037	1.036	1.076	1.043
2011	1.068	1.057	1.071	1.050	1.082	1.049	1.124	1.061
2010	1.072	1.062	1.096	1.053	1.127	1.046	1.078	1.100
2009	1.045	1.044	1.073	1.041	1.097	1.054	1.059	1.072
2008	1.023	1.019	1.057	1.034	1.053	1.049	1.031	1.054

Links to reference websites

[TD 2017/14 - Car parking 2018](#)
[TD 2016/7 - Car parking 2017](#)
[TD 2015/11 - Car parking 2016](#)
[TD 2014/11 - Car parking 2015](#)
[TD 2013/9 - Car parking 2014](#)
[TD 2012/9 - Car parking 2013](#)

[TD 2017/3 - FBT Benchmark interest rate 2018](#)
[TD 2016/5 - FBT Benchmark interest rate 2017](#)
[TD 2015/8 - FBT Benchmark interest rate 2016](#)
[TD 2014/5 - FBT Benchmark interest rate 2015](#)
[TD 2013/8 - FBT Benchmark interest rate 2014](#)
[TD 2012/7 - FBT Benchmark interest rate 2013](#)

[TD 2017/5 - LAH Reasonable Food Component 2018](#)
[TD 2016/4 - LAH Reasonable Food Component 2017](#)
[TD 2015/7 - LAH Reasonable Food Component 2016](#)
[TD 2014/9 - LAH Reasonable Food Component 2015](#)
[TD 2013/4 - LAH Reasonable Food Component 2014](#)
[TD 2012/5 - LAH Reasonable Food Component 2013](#)

Centrelink

As at 1 January 2018

A guide to Australian Government payments

Family Tax Benefits

Part A

Base Rate (Per Year)

For each child \$2,266.65

Note: the base rate of Family Tax Benefit A is paid at the same rate for all age groups. Payment per year figures include the Family Tax Benefit Part A supplement (\$737.30 per child). The supplement can only be paid after the end of the financial year.

Income limit beyond which only base rate is paid

Number of children aged 0 - 12 years	Number of children 13 - 15 years or secondary students 16 - 19 years			
	Nil	One	Two	Three
Nil		\$76,066	n/a	n/a
One	\$68,894	\$92,254	n/a	n/a
Two	\$85,082	n/a	n/a	n/a
Three	n/a	n/a	n/a	n/a

n/a indicates base rate doesn't usually apply for this household combination, because the rate under the first income test is usually higher. Please contact Centrelink for a more accurate assessment.

Income limit at which Family Tax Benefit Part A stops

Number of children aged 0 - 12 years	Number of children 13 - 15 years or secondary students 16 - 19 years			
	Nil	One	Two	Three
Nil		\$99,414	\$114,720	\$145,727
One	\$99,414	\$107,548	\$138,554	\$169,561
Two	\$104,512	\$131,382	\$162,389	\$193,396
Three	\$124,210	\$155,217	\$186,223	\$217,230

Income limits are indicative only. Contact Centrelink for a more accurate assessment.

Income limit is higher if families are eligible for Multiple Birth Allowance.

Maintenance Income Test for Part A

Maintenance income-free areas:

Single parent, or one of a couple receiving maintenance	\$1,587.75
Couple, each receiving maintenance	\$3,175.50
For each additional child	\$529.25

Maintenance over these amounts may reduce FTB Part A by 50 cents in the dollar, until the

Maximum Rates Part A (Per Year)

Aged under 13 years	\$5,504.20
Aged 13 - 15 years	\$6,938.65
Aged 16 - 19 years, secondary student or exempt from requirement	\$6,938.65
In an approved care organisation aged 0 - 19 years	\$1,529.35

Includes FTB Part A supplement of \$737.30 per child

Newborn Supplement & Newborn Upfront Payment

Up to \$2,158.89 for the first child (and each child in a multiple birth) and up to \$1,080.54 for subsequent children.

Energy Supplement Part A

Paid automatically with FTB Part A to provide assistance to meet ongoing household expenses including energy costs.

Multiple Birth Allowance

Triplets \$4,044.20 pa and quadruplets or more \$5,387.40 pa.

Other payments

Recipients of FTB Part A maybe eligible for other payments:

- Schoolkids bonus
- Double orphan pension
- Carer allowance

base rate of Family Tax Benefit Part A is reached.

Part B

Age of youngest child	Amount per Annum (Incl.supplement)
Under 5 years	\$4,412.85
5 - 15 years (or until the end of calendar year the child turns 18 if a full-time secondary student)	\$3,190.10

Includes the Family Tax Benefit Part B Supplement of \$357.70 per family.

Part B Income Test

Family Tax Benefit Part B is limited to families where the higher income earner in a couple, or a sole parent, has an income of \$100,000 per year or less. However, if you get an income support payment from Centrelink or the Department of Veterans' Affairs this income limit will not apply.

Single parents automatically receive the maximum amount of FTB Part B if they have an income of \$100,000 or less.

For two-parent families where the higher income earner has an income of \$100,000 per year or less, it is the income of the lower earner that affects how much Family Tax Benefit Part B the family will receive.

The lower earner can have income up to \$5,548 each income year and still receive the maximum rate of Family Tax Benefit Part B.

Payments are reduced by 20 cents for each dollar of income earned over \$5,548.

Eligible two-parent families can still receive some Family Tax Benefit Part B if:

- their youngest child is aged under five years and the lower earner has income less than \$27,613 per annum, or
- their youngest child is aged between five and 18 years and the lower earner has income less than \$21,499 per annum.

Energy Supplement Part B

Family Tax Benefit Part B also includes the Energy Supplement Part B to provide assistance to meet ongoing household expenses including energy costs.

A single income family may be eligible for the Single Income Family Supplement.

Maternity

Multiple Birth Allowance (per annum)

Triplets	\$4,044.20
Quadruplets or more	\$5,387.40

Newborn Supplement and Newborn Upfront Payment

Families eligible for Family Tax Benefit Part A who are not accessing Parental Leave Pay, may receive the Newborn Supplement, which is an increase to the FTB Part A rate for a period of up to 13 weeks to help with the upfront costs of having a new baby.

Newborn Supplement is payable for an FTB child who is:

- aged less than one and in the care of a parent, or
- aged less than one and entrusted to the care of a non-parent carer for a continuous period of at least 13 weeks, or
- any age and becomes entrusted to care as part of a process of adoption, and the adopting parent or their partner is eligible for Part A within the period of 12 months beginning on the day of the child's entrustment to care.

Families who are eligible for the Newborn Supplement may also receive the Newborn Upfront Payment of \$540, paid as an upfront lump sum.

Families cannot receive Parental Leave Pay and Newborn Supplement for the same child. For multiple births, Parental Leave Pay may be payable for one child and Newborn Supplement for the other child or children, or Newborn Supplement may be payable for each child.

Stillborn Baby Payment

A separate Stillborn Baby Payment is available for families who experience the loss of their baby as a result of stillbirth, if Parental Leave Pay is not payable.

Eligibility may be met if the estimated income of the individual and partner does not exceed \$60,900 for the six month period beginning on the day of the stillborn child's delivery.

Alternatively, eligibility may be met if the individual or their partner is entitled to FTB Part A (for another child) for any day during the 52 week period beginning on the day of the stillborn child's delivery.

An individual is not eligible for Stillborn Baby Payment where the individual or partner receives Parental Leave Pay for the same stillborn child.

Parental Leave Pay - Income Test

The extra amount of Newborn Supplement and Newborn Upfront Payment for eligible families will total up to \$2,158.89 for their first child (and all multiple births) and up to \$1,080.54 for subsequent children.

Parental Leave Pay - Basic Conditions of Eligibility

A person may be eligible for a maximum period of 18 weeks of Parental Leave Pay if they:

- are the primary carer of a newborn or recently adopted child
- meet the Paid Parental Leave residency requirements
- have met the Paid Parental leave work test and income test before the birth or adoption occurs, and
- are on leave or not working from the time they become the child's primary carer until the end of their Paid Parental Leave period.

The birth mother or the initial primary carer of an adopted child must usually apply for Parental Leave Pay, unless there are exceptional circumstances.

A person and/or their partner will not be eligible for Family Tax Benefit Part B or the dependent spouse, child housekeeper and housekeeper tax offsets during their Paid Parental Leave period.

Claims for Parental Leave Pay can be lodged up to three months prior to the child's expected date of birth or adoption.

A person may still be eligible for the scheme in the event of a stillbirth or infant death.

Parents are required to formally register the birth of their child as a condition of receiving Parental Leave Pay. This requirement does not apply to parents whose child is stillborn, adopted or born outside Australia.

Dad and Partner Pay - Basic Conditions of Eligibility

A person may be eligible for a maximum period of two weeks Dad and Partner Pay if they:

- are caring for a child born or adopted from 1 January 2013
- meet the Paid Parental Leave residency requirements
- meet the Paid Parental Leave work test and income test before the start of their Dad and Partner Pay period, and
- are on unpaid leave or not working during their Dad and Partner Pay period.

To claim Dad and Partner Pay a person must be:

- the biological father of the child, or
- the partner of the birth mother, or
- an adoptive parent.

A person may also be able to claim Dad and Partner Pay in exceptional circumstances.

Birth mothers are not eligible to apply for Dad and Partner Pay.

Dad and Partner Pay and Parental Leave Pay may be paid for the same child.

A person and/or their partner may be eligible for Family Tax Benefit Part B or the dependent

A person must have an individual adjusted taxable income of \$150,000 or less in the financial year prior to the date of claim or the date of birth or adoption, whichever is earlier.

Parental Leave Pay - Basic Rates and Method of Payments

Parental Leave Pay is taxable. The current rate is \$695.00 a week before tax.

Parental Leave Pay is payable for a maximum period of 18 weeks.

Parental Leave Pay can start from the date of birth or adoption, or a later date, and must be fully paid within 52 weeks of the child's birth or adoption.

Employers must provide Parental Leave Pay to eligible employees who:

- have worked with the employer for at least 12 months prior to the expected date of birth or adoption
- will be an employee of the employer for the Paid Parental leave period
- are an Australian-based employee, and
- are expected to receive at least eight weeks of Parental Leave Pay

If an employer is not required to provide Parental Leave Pay, they can still choose to provide it. The employer and employee must agree for this to happen.

Eligible parents who do not receive Parental Leave Pay from their employer, will receive it from Centrelink.

Dad and Partner Pay - Basic Rates and Method of Payment

Dad and Partner Pay is taxable. The current rate is \$695.00 a week before tax.

Dad and Partner Pay is payable for a maximum period of two weeks.

Dad and Partner Pay can start from the date of birth or adoption, or a later date, and must be fully paid within 52 weeks of the birth or adoption.

An eligible father or partner will receive Dad and Partner Pay directly from Centrelink.

Dad and Partner Pay - Income Test

A person must have an individual adjusted taxable income of \$150,000 or less in the financial year prior to the start of their Dad and Partner Pay period or the date of claim, whichever is earlier.

spouse, child housekeeper and housekeeper tax offsets during their Dad and Partner Pay period.

Claims for Dad and Partner Pay must be lodged by the claimant. Claims may be lodged up to three months prior to the child's expected date of birth or adoption.

A person may still be eligible for Dad and Partner Pay in the event of a stillbirth or infant death.

Parents are required to formally register the birth of their child as a condition of receiving Dad and Partner Pay. This requirement does not apply to parents whose child is stillborn, adopted or born outside Australia.

Rent assistance - receiving FTB Part A

Rent Assistance

Family situation	Maximum Payment per fortnight	No payment if fortnightly rent is less than	Maximum Payment if fortnightly rent is more than
Single, one or two children	\$156.24	\$155.85	\$364.14
Single, three or more children	\$176.54	\$155.82	\$391.21
Couple, one or two children	\$156.24	\$230.58	\$438.90
Couple, three or more children	\$176.54	\$230.57	\$465.97

Centrelink Rates As at 1 January 2018

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Age Pension

Basic rates

Single	rate per fortnight (excl. supplement)	\$814.00
Member of a Couple	rate per fortnight each (excl. supplement)	\$613.60

Note: eligible pensioners may also receive Pension Supplement and Energy Supplement.

Eligibility

Men and women are eligible at age 65.

For both men and women born or after 1 July 1952 see table below:

People born between	Eligible Age
1 July 1952 and 31 December 1953	65.5
1 January 1954 and 30 June 1955	66
1 July 1955 and 31 December 1956	66.5
1 January 1957 and later	67

Assets test - home owners

Family Situation	Full pension (per fortnight)	Part pension (per fortnight)	Part pension (per fortnight) - Transitional
Single	\$253,750	\$552,000	\$504,750
Couple (combined)	\$380,500	\$830,000	\$785,500
Illness separated (couple combined)	\$380,500	\$977,000	\$882,500
One partner eligible (combined assets)	\$380,500	\$830,000	\$785,500

Assets test - non-home owners

Family Situation	Full pension (per fortnight)	Part pension (per fortnight)	Part pension (per fortnight) - Transitional
Single	\$456,750	\$755,000	\$707,750
Couple (combined)	\$583,500	\$1,033,000	\$988,500
Illness separated (couple combined)	\$583,500	\$1,180,000	\$1,085,500
One partner eligible (combined assets)	\$583,500	\$1,033,000	\$988,500

Income test

Family Situation	Full pension (per fortnight)	Part pension (per fortnight)
Single	\$168.00	\$1,956.80

Couple (combined)	\$300.00	\$2,996.80
Illness separated (couple combined)	\$300.00	\$3,877.60

Pension supplement

Paid as part of certain regular fortnightly income-support payments to help eligible people meet the costs of daily household and living expenses, including phone, internet, utilities and pharmaceutical costs.

		Minimum amount	Maximum amount
Single	rate per fortnight	\$35.70	\$66.30
Couple	rate per fortnight combined	\$53.80	\$100.00

Pension bonus scheme

The Pension Bonus Scheme is closed to new entrants who did not qualify for Age Pension before 20 September 2009.

Existing members may remain in the scheme and continue to accrue entitlements if they or their member partner continue to work 960 hours per year.

Allows people who work and defer claiming Age Pension to earn a one off tax free lump sum bonus.

Must register before a bonus can be accrued. Earliest registration is the date when age and residence requirements for age pension are met.

Must work at least 960 hours of paid work each year for a minimum of 12 months from registration.

Rate if maximum pension payable.

Years (Bonus Periods)	Single	Partnered (each)
1	\$2,045.90	\$1,546.10
2	\$8,183.50	\$6,184.30
3	\$18,412.90	\$13,914.70
4	\$32,734.00	\$24,737.20
5	\$51,146.80	\$38,651.90

Centrelink Rates As at 1 January 2018

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Other Benefits

Parenting payment

Family Situation	Basic Rate per fortnight	Max income per fortnight for full payment*	Max income per fortnight for part payment*
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Single

Single + 1 child (including supplement)	\$752.60	\$188.60	\$2,100.10
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* Add \$24.60 to income thresholds for each additional child

Partnered - (partner receives pension)

	Basic Rate per fortnight	Max income per fortnight for full payment	Max income per fortnight for part payment
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Couple	\$486.50	\$208.00	\$1,906.00
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Couple, separated due to illness, respite care, or prison	\$582.80	\$208.00	\$1,906.00
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Combined income reduces the payment by 25 cents for each dollar between \$208 and \$508, and by 30 cents for each dollar above \$508 per fortnight.

Partnered - (partner does not receive pension)

	Basic Rate per fortnight	Recipient income per fortnight	Partner income per fortnight
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Couple	\$486.50	\$104.00	\$953.00
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Couple, separated due to illness, respite care, or prison	\$582.80	\$104.00	\$953.00
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Recipient's income reduces rate by 50 cents for each dollar between \$104 and \$254 and by 60 cents for each dollar above \$254 per fortnight.

Payment reduces by 60 cents for each dollar partner's income is over \$949 per fortnight.

If the partner receives an allowance, a part payment may be payable if the recipients income is less than \$953.00 per fortnight, partner's income is less than \$1,777.00 per fortnight and the combined income is less than \$1,906.00 per fortnight.

Child care subsidy

From 2 July 2018, Child Care Subsidy will replace the existing Child Care Benefit and Child Care Rebate payments.

Child care benefit

Approved Care

Number of non school age children in care	Lower income threshold	Upper income threshold	Basic Rate Approved Care per hour
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One	\$45,114	\$156,914	\$4.30
Two	\$45,114	\$162,633	\$4.30
Three +	\$45,114	\$183,655	\$4.30
Each child after the third +		\$34,724	\$4.30

Rates for school children are 85% of the non-school child rates

Registered Care

Non school age child	Lower income threshold	Upper income threshold	Basic Rate Registered Care per hour
Maximum rate payable	n/a	n/a	\$0.719

Rates for school children are 85% of the non-school child rates

Child care rebate

50% of out-of-pocket child care expenses for approved care up to the annual cap. For the 2017/18 financial year, the Child Care Rebate annual cap is \$7,613 per child per year.

Out-of-pocket expenses means the amount paid for child care after Child Care Benefit and any Jobs, Education and Training Child Care fee assistance amounts are taken out.

Newstart allowance

Basic Rates

Single, no children	rate per fortnight	\$538.80
Single with dependent child(ren)	rate per fortnight	\$582.80
Single aged 60 or over (after 9 months)	rate per fortnight	\$582.80
Partnered (each)	rate per fortnight	\$486.50

Single, principal carer of a dependent child granted an exemption from mutual obligation requirements for foster caring/(non-parent relative caring under a court order/home schooling/distance education/large family	rate per fortnight	\$752.60
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Assets Test - Home Owners

Family Situation	Full allowance (per fortnight)	Part allowance (per fortnight)	Part allowance (per fortnight) - Transitional
Single	\$253,750	n/a	n/a
Partnered (combined)	\$380,500	n/a	n/a
Illness separated couple (combined)	\$380,500	n/a	n/a
One partner eligible (combined)	\$380,500	n/a	n/a

Assets Test - Non-Home Owners

Family Situation	Full allowance (per fortnight)	Part allowance (per fortnight)	Part allowance (per fortnight) - Transitional
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Single	\$456,750	n/a	n/a
Partnered (combined)	\$583,500	n/a	n/a
Illness separated couple (combined)	\$583,500	n/a	n/a
One partner eligible (combined)	\$583,500	n/a	n/a

Some assets are deemed to earn income, while certain assets are not included in the assets test. Contact Centrelink for more information.

Hardship provisions may apply

Income Test

Family Situation	Full allowance (per fortnight)	Part allowance (per fortnight)
Single no children	\$104.00	\$1,041.67
Single with dependent child(ren)	\$104.00	\$1,116.17
Single, principal carer, with dependent child(ren)	\$104.00	\$1,584.75
Single, principal carer of a dependent child	\$104.00	\$2,015.50
Single, aged 60 or over, after 9 months continuous months on payment	\$104.00	\$1,126.50
Partnered (each)	\$104.00	\$953.00

Fortnightly income between \$104 and \$254 reduces fortnightly allowance by 50 cents in the dollar.

Income above \$254 reduces fortnightly allowance by 60 cents in the dollar.

Partner income which exceeds cut-out point reduced fortnightly allowance by 60 cents in the dollar.

Austudy

Basic Rates

Single	rate per fortnight	\$445.80
Single with children	rate per fortnight	\$584.20
Partnered with children	rate per fortnight	\$489.60
Partnered no children	rate per fortnight	\$445.80

Special rate for long term income support recipients commencing full-time study or new apprenticeship:

Single	rate per fortnight	\$541.70
Partnered no children	rate per fortnight	\$489.60

Assets Test - Home Owners

Family Situation	Full allowance (per fortnight)	Part payment (per fortnight)	Part payment (per fortnight) - Transitional
Single	\$253,750	n/a	n/a
Partnered (combined)	\$380,500	n/a	n/a
Illness separated couple (combined)	\$380,500	n/a	n/a
One partner eligible (combined)	\$380,500	n/a	n/a

Assets Test - Non-Home Owners

Family Situation	Full allowance (per fortnight)	Part pension (per fortnight)	Part pension (per fortnight) - Transitional
Single	\$456,750	n/a	n/a
Partnered (combined)	\$583,500	n/a	n/a
Illness separated couple (combined)	\$583,500	n/a	n/a
One partner eligible (combined)	\$583,500	n/a	n/a

Some assets are deemed to earn income, while certain assets are not included in the assets test. Contact Centrelink for more information.

Hardship provisions may apply

Income Test

Income Free Area	Full Allowance (per fortnight)	Part Allowance (per fortnight)
Single, aged under 18, at home:		
Students and Australian Apprentices	\$437.00	\$864.84
Job seekers	\$143.00	\$574.17
Single, aged over 18, at home:		
Students and Australian Apprentices	\$437.00	\$948.50
Job seekers	\$143.00	\$657.80
Single or partnered, no dependants, away from home:		
Students and Australian Apprentices	\$437.00	\$1,206.17
Job seekers	\$143.00	\$915.50
Partnered, with dependants:		
Students and Australian Apprentices	\$437.00	\$1,280.34
Job seekers	\$143.00	\$989.67
Single, with dependants:		
Students and Australian Apprentices	\$437.00	\$1,440.50
Job seekers	\$143.00	\$1,149.84
Single, principal carer of a dependent child granted an exemption from mutual obligation requirements for foster caring/non-parent relative caring under a court order/home schooling/distance education/large family		
	\$143.00	\$1,435.17
Single, long-term unemployed aged 22 or over undertaking full-time study or Australian Apprenticeship, at home		
	\$437.00	\$1,061.34
Single, long-term unemployed aged 22 or over undertaking full-time study or Australian Apprenticeship, away from home		
	\$437.00	\$1,368.67
Partnered, long-term unemployed aged 22 or over undertaking full-time study or Australian Apprenticeship, no children		
	\$437.00	\$1,280.34

Youth allowance

Basic Rates

Rate per fortnight

Single no children:

Aged under 18, at home	\$244.10
Aged under 18, away from home	\$445.80
Aged 18 and over, away from home	\$293.60
Aged 18 and over, at home	\$445.80
Single with children	\$584.20
Partnered no children	\$445.80
Partnered with children	\$489.60
Single, principal carer of a dependent child granted an exemption from mutual obligation requirements for foster caring/non-parent relative caring under a court order/home schooling/distance education/large family)	\$752.60

Special Rate for persons on long-term income support or migrants studying English aged 22 years or more commencing full-time study or Australian Apprenticeship.

Single, living at home	\$360.20
Single, living away from home	\$541.70
Partnered no children	\$489.60

Parental Income Test

Rate reduces if parent's taxable income exceeds threshold of	\$52,706
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Rate reduces by 20c for every \$1.00 over the threshold.

Personal Income Test

Income Free Area	Full Allowance (per fortnight)	Part Allowance (per fortnight)
Single, aged under 18, at home		
Students and Australian Apprentices	\$437.00	\$864.84
Job seekers	\$143.00	\$574.17
Single, aged 18 or over, at home		
Students and Australian Apprentices	\$437.00	\$948.50
Job seekers	\$143.00	\$657.84
Single or partnered, no dependants, away from home		
Students and Australian Apprentices	\$437.00	\$1,206.17
Job seekers	\$143.00	\$915.50
Partnered, with dependants		
Students and Australian Apprentices	\$437.00	\$1,280.34
Job seekers	\$143.00	\$989.67
Single, with dependants		
Students and Australian Apprentices	\$437.00	\$1,440.50
Job seekers	\$143.00	\$1,149.84
Single, principal carer of a dependent child granted an exemption from mutual obligation requirements for foster caring/non-parent relative caring under a court order/home schooling/distance education/large family)	\$143.00	\$1,435.17

Single, long-term unemployed aged 22 or over undertaking full-time study or Australian Apprenticeship, at home	\$437.00	\$1,061.34
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Single, long-term unemployed aged 22 or over undertaking full-time study or Australian Apprenticeship, away from home	\$437.00	\$1,368.67
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Partnered, long-term unemployed aged 22 or over undertaking full-time study or Australian Apprenticeship, no dependents	\$437.00	\$1,280.34
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The first \$8,054 of a merit and equity based scholarship is exempt from means-testing.

Assets Test - Not Independent

From 1 January 2016, the Family Actual Means Test and the Family Assets Test were removed from Youth Allowance parental means test arrangements.

Assets Test - Independent

Assets Test - Home Owners

Family Situation	Full pension (per fortnight)	Part pension (per fortnight)	Part pension (per fortnight) - Transitional
Single	\$253,750	n/a	n/a
Partnered (combined)	\$380,500	n/a	n/a
Illness separated couple (combined)	\$380,500	n/a	n/a
One partner eligible (combined)	\$380,500	n/a	n/a

Assets Test - Non-Home Owners

Family Situation	Full pension (per fortnight)	Part pension (per fortnight)	Part pension (per fortnight) - Transitional
Single	\$456,750	n/a	n/a
Partnered (combined)	\$583,500	n/a	n/a
Illness separated couple (combined)	\$583,500	n/a	n/a
One partner eligible (combined)	\$583,500	n/a	n/a

Some assets are deemed to earn income, while certain assets are not included in the assets test. Contact Centrelink for more information.

Hardship provisions may apply

Energy supplement amounts

Pensions

Single	\$14.10
Member of a Couple	\$10.60

Seniors Supplement

Single	\$14.10
Member of a Couple	\$10.60

Allowances Rates (NSA, WA, PA, SA, ABSTUDY 22 and over)

Single - no children	\$8.80
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Single - with dependent child(ren)	\$9.50
Single, over 60, after 9 continuous months on payment	\$9.50
Partnered (each)	\$7.90

Single, NSA principal carer of a dependent child (granted an exemption from activity test for foster caring/home schooling/distance education/large family) \$12.00

Single, over age pension age	\$14.10
Partnered, over age pension age	\$10.60

Parenting Payments

Parenting Payment Single	\$12.00
Parenting Payment Partnered	\$7.90

Family Tax Benefit Part A Rates

For each child:

	Maximum Rates	Base Rates
Aged under 13 years	\$91.25	\$36.50
Aged 13 - 15 years	\$116.80	\$36.50
Aged 16 - 19 years, secondary student	\$116.80	\$36.50
Aged 0-19 years in an approved care organisation	\$25.55	N/A

Family Tax Benefit Part B Rates

Age of youngest child:

Under 5 years	\$73.00
5 - 15 years (or 16 - 18 years if a full-time secondary student)	\$51.10

Special Benefit

The rate of special benefit is worked out as if the person were qualified for Newstart Allowance, Youth Allowance and Austudy.

Single income family supplement (SIFS)

Basic conditions of eligibility

To be eligible, the claimant must:

- have a qualifying child in their care, and
- meet residential requirements (as described under FTB Part A eligibility), and
- have income within a certain range (as described under 'income test').

Basic Rate

Up to \$300 (depending income).

Low income supplement

Note: to claim this, you must have claimed prior to 30 June 2017.

Basic conditions of eligibility

Adjusted taxable income for the previous financial year was:

- \$30,000 for a single person without a dependent child

- \$45,000 for couples without a dependent child
- \$60,000 for a single person or a couple with a dependent child

Claimant was either not required to pay tax in the previous financial year or had a tax liability of less than \$300 for the year.

There must have been 13 weeks or more in the previous financial year in which the claimant did not receive a pension, benefit or other government payment that attracts household assistance.

A person is not entitled to the Low Income Family Supplement if they or their partner (if applicable) have received a Low Income Supplement.

A person satisfies the tax requirement for the income year if the person's accepted taxable income for the income year is:

- less than \$18,000, or
- \$18,000 or more but is less than the person's LIS threshold amount.

Basic rate

\$300 a year.

Rent assistance

Rent Assistance

Family situation	Maximum Payment per fortnight	No payment if fortnightly rent is less than	Maximum Payment if fortnightly rent is more than
Single, no children	\$133.00	\$118.60	\$295.93
Single, no children, sharer	\$88.67	\$118.60	\$236.82
Couple, no children	\$125.40	\$192.20	\$359.40
One of a couple who is separated due to illness, no children*	\$133.00	\$118.60	\$295.93
One of a couple who is temporarily separated, no children	\$125.40	\$118.60	\$285.80

* Includes respite care and partner in prison