

**Annual income levels below which
no salaries tax is payable**

	<i>2003-04</i>	<i>2004-05</i>
No dependent parent / grandparent		
Single	\$104,001	\$100,001
Married	\$208,001	\$200,001
Married + 1 child	\$238,001	\$230,001
Married + 2 children	\$268,001	\$260,001
Married + 3 children	\$298,001	\$290,001
No dependent parent / grandparent and having incurred mortgage interest of \$100,000 for residence		
Single	\$204,001	\$200,001
Married	\$308,001	\$300,001
Married + 1 child	\$338,001	\$330,001
Married + 2 children	\$368,001	\$360,001
Married + 3 children	\$398,001	\$390,001
Including two dependent parents / grandparents		
Single	\$164,001	\$160,001
Married	\$268,001	\$260,001
Married + 1 child	\$298,001	\$290,001
Married + 2 children	\$328,001	\$320,001
Married + 3 children	\$358,001	\$350,001
Including two dependent parents / grandparents both living with the taxpayer		
Single	\$224,001	\$220,001
Married	\$328,001	\$320,001
Married + 1 child	\$358,001	\$350,001
Married + 2 children	\$388,001	\$380,001
Married + 3 children	\$418,001	\$410,001
Having incurred an expense of \$60,000 for one dependent parent living in an elderly home		
Single	\$164,001	\$160,001
Married	\$268,001	\$260,001
Married + 1 child	\$298,001	\$290,001
Married + 2 children	\$328,001	\$320,001
Married + 3 children	\$358,001	\$350,001

**Annual income levels below which no
salaries tax is payable**

2003-04

2004-05

**Including one dependent parent / grandparent and having incurred an expense of
\$40,000 in attending a training course at an approved institution**

Single	\$174,001	\$170,001
Married	\$278,001	\$270,001
Married + 1 child	\$308,001	\$300,001
Married + 2 children	\$338,001	\$330,001
Married + 3 children	\$368,001	\$360,001

**Including one dependent parent / grandparent living with the taxpayer and one
disabled dependent brother / sister**

Single	\$254,001	\$250,001
Married	\$358,001	\$350,001
Married + 1 child	\$388,001	\$380,001
Married + 2 children	\$418,001	\$410,001
Married + 3 children	\$448,001	\$440,001

Single parent with

1 child	\$238,001	\$230,001
2 children	\$268,001	\$260,001
3 children	\$298,001	\$290,001