

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

	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
No dependent parent / grandparent			
Single	\$104,001	\$100,001	\$100,001
Married	\$208,001	\$200,001	\$200,001
Married + 1 child	\$238,001	\$230,001	\$240,001
Married + 2 children	\$268,001	\$260,001	\$280,001
Married + 3 children	\$298,001	\$290,001	\$320,001
No dependent parent / grandparent and having incurred mortgage interest of \$100,000 for residence			
Single	\$204,001	\$200,001	\$200,001
Married	\$308,001	\$300,001	\$300,001
Married + 1 child	\$338,001	\$330,001	\$340,001
Married + 2 children	\$368,001	\$360,001	\$380,001
Married + 3 children	\$398,001	\$390,001	\$420,001
Including two dependent parents / grandparents			
			<u>a</u> <u>b</u>
Single	\$164,001	\$160,001	\$160,001 / 130,001
Married	\$268,001	\$260,001	\$260,001 / 230,000
Married + 1 child	\$298,001	\$290,001	\$300,001 / 270,001
Married + 2 children	\$328,001	\$320,001	\$340,001 / 310,001
Married + 3 children	\$358,001	\$350,001	\$380,001 / 350,001
Including two dependent parents / grandparents both living with the taxpayer			
			<u>a</u> <u>b</u>
Single	\$224,001	\$220,001	\$220,001 / 160,001
Married	\$328,001	\$320,001	\$320,001 / 200,001
Married + 1 child	\$358,001	\$350,001	\$360,001 / 300,001
Married + 2 children	\$388,001	\$380,001	\$400,001 / 340,001
Married + 3 children	\$418,001	\$410,001	\$440,001 / 380,001
Having incurred an expense of \$60,000 for one dependent parent living in an elderly home			
Single	\$164,001	\$160,001	\$160,001
Married	\$268,001	\$260,001	\$260,001
Married + 1 child	\$298,001	\$290,001	\$300,001
Married + 2 children	\$328,001	\$320,001	\$340,001
Married + 3 children	\$358,001	\$350,001	\$380,001

a - Where the dependent parents / grandparents are aged 60 or over

b - Where the dependent parents / grandparents are aged 55-59

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

2003-04

2004-05

2004-05

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

			<u>a</u>	<u>b</u>
Single	\$174,001	\$170,001	\$170,001 / 155,001	
Married	\$278,001	\$270,001	\$270,001 / 255,001	
Married + 1 child	\$308,001	\$300,001	\$310,001 / 295,001	
Married + 2 children	\$338,001	\$330,001	\$350,001 / 335,001	
Married + 3 children	\$368,001	\$360,001	\$390,001 / 375,001	

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

			<u>a</u>	<u>b</u>
Single	\$254,001	\$250,001	\$250,001 / 235,001	
Married	\$358,001	\$350,001	\$350,001 / 335,001	
Married + 1 child	\$388,001	\$380,001	\$390,001 / 375,001	
Married + 2 children	\$418,001	\$410,001	\$430,001 / 415,001	
Married + 3 children	\$448,001	\$440,001	\$470,001 / 455,001	

Single parent with

1 child	\$238,001	\$230,001	\$240,001
2 children	\$268,001	\$260,001	\$280,001
3 children	\$298,001	\$290,001	\$320,001

a - Where the dependent parent / grandparent is aged 60 or over

b - Where the dependent parent / grandparent is aged 55-59