

Consumer Price Index

Period	Sydney	Melbourne	Brisbane	Adelaide	Perth	Hobart	Darwin	Canberra	Weighted Average
2010-11	97.6	97.7	98.1	97.5	97.9	97.8	97.9	97.6	97.7
2011-12	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
2012-13	102.6	102.2	102.0	102.1	102.2	101.2	103.1	101.9	102.3
2013-14	105.2	105.0	104.9	104.7	105.3	103.7	106.9	104.2	105.0
2014-15	107.3	106.5	106.8	106.3	107.2	104.9	108.4	105.3	106.8
2015-16	108.9	108.2	108.5	107.2	108.2	106.3	108.5	106.1	108.3
2016-17	111.1	110.2	110.4	108.9	108.9	108.2	108.7	108.1	110.2
2017-18	113.4	112.7	112.3	111.3	109.9	110.5	109.7	110.7	112.3
2018-19	115.2	114.7	114.1	113.1	111.3	113.3	110.7	113.0	114.1
2019-20	116.4	116.6	115.4	115.1	112.8	116.1	110.9	114.4	115.7

Period	Month	Sydney	Melbourne	Brisbane	Adelaide	Perth	Hobart	Darwin	Canberra	Weighted Average
2010	September	96.3	96.3	96.9	96.2	96.9	96.8	97.2	96.3	96.5
	December	96.7	96.9	97.4	96.5	97.0	96.9	97.1	96.7	96.9
2011	March	98.2	98.5	98.6	98.1	98.1	98.2	98.2	98.1	98.3
	June	99.2	99.2	99.6	99.0	99.4	99.1	99.2	99.2	99.2
	September	99.9	99.8	99.9	100.0	99.6	99.9	99.9	99.8	99.8
	December	99.8	99.9	99.7	100.0	99.8	100.0	99.5	100.1	99.8
2012	March	99.9	99.9	99.9	99.9	100.0	100.3	99.9	99.7	99.9
	June	100.5	100.4	100.5	100.2	100.5	99.9	100.7	100.3	100.4
	September	102.2	101.6	101.6	101.7	101.6	100.6	102.0	101.4	101.8
	December	102.3	102.0	101.9	102.1	101.9	101.0	102.0	101.8	102.0
2013	March	102.7	102.4	102.0	102.1	102.4	101.3	103.7	101.9	102.4
	June	103.1	102.6	102.5	102.3	103.0	101.7	104.6	102.5	102.8
	September	104.3	104.0	103.8	103.7	104.2	102.6	105.5	103.1	104.0
	December	105.0	104.8	104.6	104.4	104.9	103.6	106.5	104.1	104.8
2014	March	105.6	105.3	105.2	105.1	105.6	104.1	107.4	104.6	105.4
	June	106.0	105.9	105.8	105.5	106.4	104.5	108.1	104.8	105.9
	September	106.6	106.1	106.5	105.9	106.9	104.6	108.3	105.2	106.4
	December	106.8	106.3	106.7	106.2	107.0	104.7	108.5	105.3	106.6

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Income Tax Rates

Period	Month	Sydney	Melbourne	Brisbane	Adelaide	Perth	Hobart	Darwin	Canberra	Weighted Average
2015	March	107.3	106.4	106.7	106.3	107.1	105.0	108.3	105.2	106.8
	June	108.3	107.1	107.4	106.8	107.7	105.1	108.3	105.6	107.5
	September	108.6	107.6	108.1	107.1	108.1	105.7	108.7	105.8	108.0
	December	108.9	108.3	108.5	107.3	108.6	106.6	109.0	106.0	108.4
2016	March	108.7	108.2	108.5	107.0	107.9	106.4	108.0	106.2	108.2
	June	109.3	108.6	109.0	107.5	108.2	106.4	108.3	106.4	108.6
	September	110.4	109.1	109.7	108.4	108.6	107.1	108.7	107.3	109.4
	December	110.9	109.9	110.2	108.7	109.0	108.0	108.6	107.9	110.0
2017	March	111.3	110.9	110.5	109.1	109.0	108.9	108.5	108.6	110.5
	June	111.7	111.0	111.0	109.2	109.0	108.9	108.8	108.6	110.7
	September	112.5	111.5	111.4	110.4	109.5	109.2	109.4	109.6	111.4
	December	113.3	112.3	112.3	111.2	109.9	110.3	109.7	110.3	112.1
2018	March	113.6	113.3	112.4	111.6	110.0	111.1	109.7	111.2	112.6
	June	114.0	113.8	112.9	112.1	110.2	111.5	110.1	111.6	113.0
	September	114.7	114.0	113.4	112.4	110.8	112.2	110.8	112.3	113.5
	December	115.2	114.6	114.0	113.0	111.3	113.6	111.0	113.1	114.1
2019	March	115.1	114.7	114.1	113.1	111.2	113.4	110.1	113.2	114.1
	June	115.9	115.3	114.8	113.7	112.0	114.1	111.0	113.5	114.8
	September	116.5	115.9	115.5	114.5	112.6	114.7	111.3	114.3	115.4
	December	117.1	116.9	116.3	115.4	113.1	116.7	111.5	115.0	116.2
2020	March	117.4	117.8	116.2	115.8	113.5	117.2	111.8	115.5	116.6
	June	114.7	115.7	113.6	114.6	112.1	115.6	109.0	112.8	114.4

(a) Unless otherwise specified, reference period of each index: 2011-12 = 100.0.

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Income Tax Rates

Tax Rates – Individuals 2018-19

Resident			Non-resident		
Taxable Income (\$)	Tax Thereon \$	% Tax on Excess	Taxable Income (\$)	Tax Thereon \$	% Tax on Excess
\$18,201 – \$37,000	\$0	19	0 – \$90,000	\$0	32.5
\$37,001 – \$90,000	\$3,572	32.5	\$90,001 – \$180,000	\$29,250	37
\$90,001 – \$180,000	\$20,797	37	\$180,001 and over	\$62,550	45
\$180,001 and over	\$54,097	45			

*The above rates for residents do not include the Medicare levy of 1.5%. Foreign residents are not required to pay the Medicare levy.

Tax Rates – Individuals 2019-20

Resident			Non-resident		
Taxable Income (\$)	Tax Thereon \$	% Tax on Excess	Taxable Income (\$)	Tax Thereon \$	% Tax on Excess
\$18,201 – \$37,000	\$0	19	0 – \$90,000	\$0	32.5
\$37,001 – \$90,000	\$3,572	32.5	\$90,001 – \$180,000	\$29,250	37
\$90,001 – \$180,000	\$20,797	37	\$180,001 and over	\$62,550	45
\$180,001 and over	\$54,097	45			

Tax Rates – Individuals 2020-21

Resident			Non-resident		
Taxable Income (\$)	Tax Thereon \$	% Tax on Excess	Taxable Income (\$)	Tax Thereon \$	% Tax on Excess
\$18,201 – \$37,000	\$0	19	0 – \$90,000	\$0	32.5
\$37,001 – \$90,000	\$3,572	32.5	\$90,001 – \$180,000	\$29,250	37
\$90,001 – \$180,000	\$20,797	37	\$180,001 and over	\$62,550	45
\$180,001 and over	\$54,097	45			

* The above rates for residents do not include the Medicare levy of 2%. Foreign residents are not required to pay the Medicare levy.

Medicare Levy Surcharge

	Unchanged	Tier 1	Tier 2	Tier 3
Singles	\$90,000 or less	\$90,001 - \$105,000	\$105,001 – \$140,000	\$140,001 or more
Families*	\$180,000 or less	\$180,001 - \$210,000	\$210,001 - \$280,000	\$280,001 or more
Rates	0%	1%	1.25%	1.5%

* The family income threshold is increased by \$1,500 for each Medicare levy surcharge dependent child after the first child.

* You may have to pay Medicare levy surcharge for any period during the income year that you, your spouse, or any of your dependents:

- Did not have an appropriate level of private patient hospital cover for the whole income year; and
- Your income for Medicare levy surcharge purposes is above the tier 1 threshold.

* Surcharge exemption categories (2020):

- Your income for MLS purposes was \$90,000 or less, and for the whole of 2019-20, you were single without a dependent child;
- Your income for MLS purposes was \$90,000 or less, and:
 - for part of 2019-20 you were single;
 - your spouse did not die during the year; and
 - for the whole of the year you did not have a dependent child.
- You were single with a dependent child for the whole of the year and your income for MLS purposes was \$180,000 or less (plus \$1,500 for each dependent child after the first);
- You had a spouse (with or without dependent children) for the whole of the year, and your combined income for MLS purposes was \$180,000 or less (plus \$1,500 for each dependent child after the first). In working out whether your income exceeds an MLS income threshold, if your spouse died in 2019-20 and you did not have another spouse before the end of the year, you are treated as having had a spouse for the remainder of 2019-20;
- You and all your dependants (including your spouse, if any) were in a Medicare levy exemption category for the whole of 2019-20 see question M1); and
- The combined income of you and your spouse for MLS purposes was above the limit, but your own income for MLS purposes was \$22,398 or less.

The material contained in this publication is in the nature of general comment only, and neither purports nor is intended, to be advice on any particular matter. No reader should act on the basis of any matter contained in this publication without considering and, if necessary, taking appropriate professional advice upon his or her own particular circumstances. Current to 30 June 2021.