



Tax Offsets and Rebates

Low and middle income tax offset

2018-19

Amount of relevant income	Amount of offset
\$0-\$37,000	\$200
\$37,001-\$48,000	\$200 plus 3% of the amount of relevant income that exceeds \$37,000
\$48,001-\$90,000	\$530
\$90,001-\$125,333	\$530 less 1.5% of the amount of relevant income that exceeds \$90,000

Low income tax offset (LITO)

2017-2018 / 2018-2019

Taxable income	Rebate
\$0-\$37,000	\$445
\$37,001-\$66,666	\$445 less 1.5 cents for every \$1 of the amount (if any) by which the taxpayer's taxable income of the year of income exceeds \$37,000
\$66,667 and over	NIL

Seniors and pensioners tax offset (SAPTO)

2017-2018 / 2018-2019

	Maximum offset per taxpayer	Shade-out threshold (rebate income)	Cut-out threshold (rebate income)
Single	\$2,230	\$32,279	\$50,119
Each member of a couple	\$1,602	\$28,974	\$41,790
Each member of an illness-separated couple	\$2,040	\$31,279	\$47,599

Maximum offset reduced by 12.5 cents for each dollar of rebate income in excess of shade-out threshold.