

Basic rates of tax for individuals

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Tax rates for the 2011–12 to 2020–21 income years

The tax rates applying for the 2011–12 to 2020–21 income years are shown in the table below:

<i>Income bracket</i>	<i>Tax rate</i>
\$0–\$14,000	10.5%
\$14,001–\$48,000	17.5%
\$48,001–\$70,000	30%
\$70,001 and higher	33%

Tax rates from the 2021–22 income year

The tax rates applying from the 2021–22 income year are shown in the table below:

<i>Income bracket</i>	<i>Tax rate</i>
\$0–\$14,000	10.5%
\$14,001–\$48,000	17.5%
\$48,001–\$70,000	30%
\$70,001–\$180,000	33%
\$180,001 and higher	39%

Extra pays

Rates and thresholds from 1 October 2010 to 31 March 2021

<i>Income bracket</i>	<i>Tax code</i>	<i>Tax rate</i>
\$0–\$14,000	SB	10.5%
\$14,001–\$48,000	S	17.5%
\$48,001–\$70,000	SH	30%
\$70,001 and higher	ST	33%

Rates and thresholds from 1 April 2021

<i>Income bracket</i>	<i>Tax code</i>	<i>Tax rate</i>
\$0–\$14,000	SB	10.5%
\$14,001–\$48,000	S	17.5%
\$48,001–\$70,000	SH	30%
\$70,001–\$180,000	ST	33%
\$180,001 and higher	SA	39%

There are two exceptions to these extra pay rates as follows:

- non-resident seasonal workers who have either notified their employer of their tax code or are in their first month of employment in New Zealand have a rate of 10.5%, and
- employees who have not notified their employer of their tax code have a rate of 45%.

Last reviewed on 4 October 2021