

Occupation	Base year*	Annual Wages in base year*	Annual Wages - 2024/25^	Coalition				Labor				Increase in Tax Under Labor		
				Tax Payable#	Average Tax Rate	Highest Marginal Tax Rate	Medicare Levy	Tax Payable#	Average Tax Rate	Highest Marginal Tax Rate	Medicare Levy	Extra Tax Payable	Increase in Average Tax Rate	Increase in Highest Marginal Tax Rate
Mine Apprentice (4th year) - Newcrest Mining	2018-19	\$86,012	\$101,698	\$26,093	25.7%	32.5%	2.0%	\$26,538	26.1%	37.0%	2.0%	\$446	0.4%	4.5%
School Teacher - NSW (mid level)	2018-19	\$93,793	\$103,555	\$26,733	25.8%	32.5%	2.0%	\$27,311	26.4%	37.0%	2.0%	\$578	0.6%	4.5%
Labourer - AUJ Masters	2018-19	\$95,569	\$105,516	\$27,410	26.0%	32.5%	2.0%	\$28,128	26.7%	37.0%	2.0%	\$718	0.7%	4.5%
School Teacher - Vic	2020-21	\$98,633	\$106,763	\$27,840	26.1%	32.5%	2.0%	\$28,647	26.8%	37.0%	2.0%	\$806	0.8%	4.5%
Crane Operator	2018-19	\$96,464	\$108,634	\$28,486	26.2%	32.5%	2.0%	\$29,426	27.1%	37.0%	2.0%	\$940	0.9%	4.5%
Rigger/Steel Erector - AUJ Masters	2018-19	\$99,107	\$111,611	\$29,513	26.4%	32.5%	2.0%	\$30,665	27.5%	37.0%	2.0%	\$1,152	1.0%	4.5%
Qld Police Sergeant	2018-19	\$100,366	\$113,028	\$30,002	26.5%	32.5%	2.0%	\$31,255	27.7%	37.0%	2.0%	\$1,253	1.1%	4.5%
TAFE Professional Staff - Gordon Institute	2019-20	\$103,750	\$114,548	\$30,526	26.6%	32.5%	2.0%	\$31,887	27.8%	37.0%	2.0%	\$1,361	1.2%	4.5%
School Teacher - ACT	2018-19	\$101,821	\$114,667	\$30,567	26.7%	32.5%	2.0%	\$31,937	27.9%	37.0%	2.0%	\$1,370	1.2%	4.5%
School Teacher - NSW (senior)	2019-20	\$109,427	\$120,816	\$32,689	27.1%	32.5%	2.0%	\$34,496	28.6%	37.0%	2.0%	\$1,808	1.5%	4.5%
Fuel Lube Serviceperson - Newcrest Mining	2018-19	\$102,899	\$121,665	\$32,981	27.1%	32.5%	2.0%	\$34,849	28.6%	37.0%	2.0%	\$1,868	1.5%	4.5%
Qld Police Senior Sergeant	2018-19	\$111,219	\$125,250	\$34,218	27.3%	32.5%	2.0%	\$36,342	29.0%	37.0%	2.0%	\$2,124	1.7%	4.5%
Drill Technician - Newcrest Mining	2018-19	\$112,652	\$126,864	\$34,775	27.4%	32.5%	2.0%	\$36,974	29.1%	37.0%	2.0%	\$2,199	1.7%	4.5%
School Psychologist - NSW	2019-20	\$118,315	\$130,629	\$36,074	27.6%	32.5%	2.0%	\$38,442	29.4%	37.0%	2.0%	\$2,368	1.8%	4.5%
AFP Officer (Band 8)	2018-19	\$119,921	\$133,728	\$37,143	27.8%	32.5%	2.0%	\$39,651	29.7%	37.0%	2.0%	\$2,508	1.9%	4.5%
School Nurse / School Psychologist - Vic	2020-21	\$130,358	\$141,104	\$39,688	28.1%	32.5%	2.0%	\$42,527	30.1%	37.0%	2.0%	\$2,840	2.0%	4.5%
TAFE Manager (NSW) - entry level	2018-19	\$137,934	\$155,336	\$44,598	28.7%	32.5%	2.0%	\$48,078	31.0%	37.0%	2.0%	\$3,480	2.2%	4.5%
Forklift Driver/Excavator Operator - BHP Coal	2018-19	\$145,921	\$164,331	\$47,701	29.0%	32.5%	2.0%	\$51,586	31.4%	37.0%	2.0%	\$3,885	2.4%	4.5%
School Psychologist (Manager) - ACT	2018-19	\$146,486	\$164,967	\$47,921	29.0%	32.5%	2.0%	\$51,834	31.4%	37.0%	2.0%	\$3,914	2.4%	4.5%
SA Police Inspector	2018-19	\$149,171	\$167,991	\$48,964	29.1%	32.5%	2.0%	\$53,013	31.6%	37.0%	2.0%	\$4,050	2.4%	4.5%
Miner - BHP Coal	2018-19	\$149,387	\$168,234	\$49,048	29.2%	32.5%	2.0%	\$53,108	31.6%	37.0%	2.0%	\$4,061	2.4%	4.5%
Primary School Principal - NSW	2019-20	\$165,239	\$182,437	\$53,948	29.6%	32.5%	2.0%	\$58,891	32.3%	47.0%	2.0%	\$4,943	2.7%	14.5%
Central School Principal - NSW	2019-20	\$166,856	\$184,223	\$54,564	29.6%	32.5%	2.0%	\$59,766	32.4%	47.0%	2.0%	\$5,202	2.8%	14.5%
School Assistant Principal - Vic	2020-21	\$172,931	\$187,186	\$55,586	29.7%	32.5%	2.0%	\$61,218	32.7%	47.0%	2.0%	\$5,632	3.0%	14.5%
SA Police Superintendent	2018-19	\$169,718	\$191,130	\$56,947	29.8%	32.5%	2.0%	\$63,151	33.0%	47.0%	2.0%	\$6,204	3.2%	14.5%
High School Principal - NSW	2019-20	\$176,696	\$195,087	\$58,312	29.9%	32.5%	2.0%	\$65,089	33.4%	47.0%	2.0%	\$6,778	3.5%	14.5%
SA Police Chief Superintendent	2018-19	\$176,268	\$198,507	\$59,492	30.0%	32.5%	2.0%	\$66,765	33.6%	47.0%	2.0%	\$7,273	3.7%	14.5%
School Principal - ACT	2018-19	\$180,443	\$203,208	\$61,515	30.3%	45.0%	2.0%	\$69,069	34.0%	47.0%	2.0%	\$7,554	3.7%	2.0%
TAFE Manager (NSW) - senior level	2018-19	\$187,918	\$211,626	\$65,471	30.9%	45.0%	2.0%	\$73,194	34.6%	47.0%	2.0%	\$7,723	3.6%	2.0%
School Principal - Vic	2020-21	\$204,936	\$221,829	\$70,267	31.7%	45.0%	2.0%	\$78,193	35.2%	47.0%	2.0%	\$7,927	3.6%	2.0%

* Annual wage is sourced from the earliest wage specified in the relevant enterprise agreement (or information relating to an enterprise agreement).

^ Wages are assumed to grow conservatively at 2% from the latest wage specified in the relevant enterprise agreement (or information relating to an enterprise agreement). Unless otherwise specified, the wages listed are for the highest classification in each category.

Tax payable includes the Medicare Levy.