

ESSENTIAL INFORMATION FOR BUSINESS PEOPLE

# BUSINESS ESSENTIALS®

APRIL 2017 | EDITION 393



*the  
extras*

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MANAGING DIRECTOR  
**NICK SCHILDBERGER**

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**For more information about the topics discussed on this program, please contact the relevant organisations listed below.**

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Details about Dermot's book, *Smart Work: centralise, organise, realise* is available from the above websites.

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## Accountants Who Help You See Further

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### Tax Consulting

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The Cummings Flavel McCormack tax consulting practice works with clients to evaluate the taxation risks and benefits applicable to their business and investment plans.

We are proud of our ability to untangle the complexities of tax law to produce commercially practical tax advice that the client can understand and act on with confidence.

We have significant breadth of experience, having worked with successive governments in tax law development and holding key positions on advisory and education committees with professional tax bodies.

David Kent, Michael Jones and Neil Flavel lead a group of dedicated taxation professionals.



see further

## Individual resident marginal tax rates for the year ended 30 June 2017

TAXABLE INCOME	TAX ON THIS INCOME
\$0 – \$18,200	Nil
\$18,201 – \$37,000	19c for each \$1 over \$18,200
\$37,001 – \$87,000	\$3,572 plus 32.5c for each \$1 over \$37,000
\$87,001 – \$180,000	\$19,822 plus 37c for each \$1 over \$87,000
Over \$180,000	\$54,232 plus 45c for each \$1 over \$180,000

The tax rates do not include the Medicare Levy of 2%. Your Medicare levy is reduced if your income is below a certain threshold and in some cases you may not have to pay the levy at all. The thresholds are higher for seniors. If your income is above the thresholds, you may still qualify for a reduction based on your family taxable income.

For more visit our website, [www.cfmc.com.au](http://www.cfmc.com.au)

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