

The following tables apply to **Residents of Malta** and can be used to compute the amount of tax on their chargeable income in the respective basis year.

	Taxable income		Tax	Deduct	
	From	To	Rate		
	€	€			
SINGLE PERSONS	-	9,100	0%	-	
	9,101	14,500	15%	1,365	
	14,501	19,500	25%	2,815	
	19,501	60,000	25%	2,725	
	60,001	and over	35%	8,725	
PARENT RATES	-	10,500	0%	-	
	10,501	15,800	15%	1,575	Only applies when both parents work and are supporting children up to 24 years of age, are not gainfully employed and further their studies.
	15,801	21,200	25%	3,155	
	21,201	60,000	25%	3,050	
	60,001	and over	35%	9,050	
MARRIED COUPLES	-	12,700	0%	-	Only applies to a married couple when one of the spouses only works.
	12,701	21,200	15%	1,905	
	21,201	28,700	25%	4,025	
	28,701	60,000	25%	3,905	
	60,001	and over	35%	9,905	

The following table applies to **Non-Residents of Malta** for computing the amount of tax on their chargeable income in the respective basis year.

-	700	0%	-
701	3,100	20%	140
3,101	7,800	30%	450
7,801	and over	35%	840