

2018 Tax Rate Schedules

Single—Schedule X				Head of household—Schedule Z			
If taxable income is: Over—	But not over—	The tax is:	of the amount over—	If taxable income is: Over—	But not over—	The tax is:	of the amount over—
\$ 0	\$ 9,525	.....10%	\$ 0	\$ 0	\$ 13,600	.....10%	\$ 0
9,525	38,700	\$ 952.50 + 12%	9,525	13,600	51,800	\$ 1,360.00 + 12%	13,600
38,700	82,500	4,453.50 + 22%	38,700	51,800	82,500	5,944.00 + 22%	51,800
82,500	157,500	14,089.50 + 24%	82,500	82,500	157,500	12,698.00 + 24%	82,500
157,500	200,000	32,089.50 + 32%	157,500	157,500	200,000	30,698.00 + 32%	157,500
200,000	500,000	45,689.50 + 35%	200,000	200,000	500,000	44,298.00 + 35%	200,000
500,000	.....	150,689.50 + 37%	500,000	500,000	.....	149,298.00 + 37%	500,000
Married filing jointly or Qualifying widow(er)—Schedule Y-1				Married filing separately—Schedule Y-2			
If taxable income is: Over—	But not over—	The tax is:	of the amount over—	If taxable income is: Over—	But not over—	The tax is:	of the amount over—
\$ 0	\$ 19,050	.....10%	\$ 0	\$ 0	\$ 9,525	.....10%	\$ 0
19,050	77,400	\$ 1,905.00 + 12%	19,050	9,525	38,700	\$ 952.50 + 12%	9,525
77,400	165,000	8,907.00 + 22%	77,400	38,700	82,500	4,453.50 + 22%	38,700
165,000	315,000	28,179.00 + 24%	165,000	82,500	157,500	14,089.50 + 24%	82,500
315,000	400,000	64,179.00 + 32%	315,000	157,500	200,000	32,089.50 + 32%	157,500
400,000	600,000	91,379.00 + 35%	400,000	200,000	300,000	45,689.50 + 35%	200,000
600,000	.....	161,379.00 + 37%	600,000	300,000	.....	80,689.50 + 37%	300,000

2019 Tax Rate Schedules

Single—Schedule X				Head of household—Schedule Z			
If taxable income is: Over—	But not over—	The tax is:	of the amount over—	If taxable income is: Over—	But not over—	The tax is:	of the amount over—
\$ 0	\$ 9,700	.....10%	\$ 0	\$ 0	\$ 13,850	.....10%	\$ 0
9,700	39,475	\$ 970.00 + 12%	9,700	13,850	52,850	\$ 1,385.00 + 12%	13,850
39,475	84,200	4,543.00 + 22%	39,475	52,850	84,200	6,065.00 + 22%	52,850
84,200	160,725	14,382.50 + 24%	84,200	84,200	160,700	12,962.00 + 24%	84,200
160,725	204,100	32,748.50 + 32%	160,725	160,700	204,100	31,322.00 + 32%	160,700
204,100	510,300	46,628.50 + 35%	204,100	204,100	510,300	45,210.00 + 35%	204,100
510,300	.....	153,798.50 + 37%	510,300	510,300	.....	152,380.00 + 37%	510,300
Married filing jointly or Qualifying widow(er)—Schedule Y-1				Married filing separately—Schedule Y-2			
If taxable income is: Over—	But not over—	The tax is:	of the amount over—	If taxable income is: Over—	But not over—	The tax is:	of the amount over—
\$ 0	\$ 19,400	.....10%	\$ 0	\$ 0	\$ 9,700	.....10%	\$ 0
19,400	78,950	\$ 1,940.00 + 12%	19,400	9,700	39,475	\$ 970.00 + 12%	9,700
78,950	168,400	9,086.00 + 22%	78,950	39,475	84,200	4,543.00 + 22%	39,475
168,400	321,450	28,765.00 + 24%	168,400	84,200	160,725	14,382.50 + 24%	84,200
321,450	408,200	65,497.00 + 32%	321,450	160,725	204,100	32,748.50 + 32%	160,725
408,200	612,350	93,257.00 + 35%	408,200	204,100	306,175	46,628.50 + 35%	204,100
612,350	.....	164,709.50 + 37%	612,350	306,175	.....	82,354.75 + 37%	306,175