
Tax Rates

2018 Tax Rates

Single

IF TAXABLE INCOME IS:	THE TAX IS:
\$0 to \$9,525	10% of taxable income
\$9,525 to \$38,700	\$952.50 + 12% of the amount over \$9,525
\$38,700 to \$82,500	\$4,453.50 + 22% of the amount over \$38,700
\$82,500 to \$157,500	\$14,089.50 + 24% of the amount over \$82,500
\$157,500 to \$200,000	\$32,089.50 + 32% of the amount over \$157,500
\$200,000 to \$500,000	\$45,689.50 + 35% of the amount over \$200,00
Over \$500,000	\$150,689.50 + 37% of the amount over \$500,00

Head of Household

IF TAXABLE INCOME IS:	THE TAX IS:
\$0 to \$13,600	10% of taxable income
\$13,600 to \$51,800	\$1,360 + 16% of the amount over \$13,600
\$51,800 to \$82,500	\$5,944 + 22% of the amount over \$51,800
\$82,500 to \$157,500	\$12,698 + 24% of the amount over \$82,500
\$157,500 to \$200,000	\$30,698 + 32% of the amount over \$157,500
\$200,000 to \$500,000	\$44,298 + 35% of the amount over \$200,000
Over \$500,000	\$149,298 + 37% of the amount over \$500,000

Married Filing Jointly

IF TAXABLE INCOME IS:	THE TAX IS:
\$0 to \$19,050	10% of taxable income
\$19,050 to \$77,400	\$1,905 + 12% of the amount over \$19,050
\$77,400 to \$165,000	\$8,907 + 22% of the amount over \$77,400
\$165,000 to \$315,000	\$28,179 + 24% of the amount over \$165,000
\$315,000 to \$400,000	\$64,179 + 32% of the amount over \$315,000
\$400,000 to \$600,000	\$91,379 + 35% of the amount over \$400,000
Over \$600,000	\$161,379 + 37% of the amount over \$600,000

Married Filing Separately

IF TAXABLE INCOME IS:	THE TAX IS:
\$0 to \$9,525	10% of taxable income
\$9,525 to \$38,700	\$952.50 + 12% of the amount over \$9,525
\$38,700 to \$82,500	\$4,453.50 + 22% of the amount over \$38,700
\$82,500 to \$157,500	\$14,089.50 + 24% of the amount over \$82,500
\$157,500 to \$200,000	\$32,089.50 + 32% of the amount over \$157,500
\$200,000 to \$300,000	\$45,689.50 + 35% of the amount over \$200,000
Over \$300,000	\$80,689.50 + 37% of the amount over \$300,000

Standard Mileage Rate

USE	RATE
Business	54.5 cents
Medical Care or Move	18 cents
Charitable	14 cents

2017 Tax Rates

Single

If taxable income is:	The tax is:
\$0 to \$9,325	10% of taxable income
\$9,325 to \$37,950	\$932.50 + 15% of the amount over \$9,325
\$37,950 to \$91,900	\$5,226.25 + 25% of the amount over \$37,950
\$91,900 to \$191,650	\$18,713.75 + 28% of the amount over \$91,900
\$191,650 to \$416,700	\$46,643.75 + 33% of the amount over \$191,650
\$416,700 to \$418,400	\$120,910.25 + 35% of the amount over \$416,700
Over \$418,400	\$121,505.25 + 39.6% of the amount over \$418,400

Head of Household

If taxable income is:	The tax is:
\$0 to \$13,350	10% of taxable income
\$13,350 to \$50,800	\$1,335 + 15% of the amount over \$13,350
\$50,800 to \$131,200	\$6,952.50 + 25% of the amount over \$50,800
\$131,200 to \$212,500	\$27,052.50 + 28% of the amount over \$131,200
\$212,500 to \$416,700	\$49,816.50 + 33% of the amount over \$212,500
\$416,700 to \$444,550	\$117,202.50 + 35% of the amount over \$416,700
Over \$444,550	\$126,950 + 39.6% of the amount over \$444,550

Married Filing Jointly

If taxable income is:	The tax is:
\$0 to \$18,650	10% of taxable income
\$18,650 to \$75,900	\$1,865 + 15% of the amount over \$18,650
\$75,900 to \$153,100	\$10,452.50 + 25% of the amount over \$75,900
\$153,100 to \$233,350	\$29,752.50 + 28% of the amount over \$153,100
\$233,350 to \$416,700	\$52,222.50 + 33% of the amount over \$233,350
\$416,700 to \$470,700	\$112,728 + 35% of the amount over \$416,700
Over \$470,700	\$131,628 + 39.6% of the amount over \$470,700

Married Filing Separately

If taxable income is:	The tax is:
\$0 to \$9,325	10% of taxable income
\$9,325 to \$37,950	\$932.50 + 15% of the amount over \$9,325
\$37,950 to \$76,550	\$5,226.25 + 25% of the amount over \$37,950
\$76,550 to \$116,675	\$14,876.25 + 28% of the amount over \$76,550
\$116,675 to \$208,350	\$26,111.25 + 33% of the amount over \$116,675
\$208,350 to \$235,350	\$56,364 + 35% of the amount over \$208,350
Over \$235,350	\$65,814 + 39.6% of the amount over \$235,350

Standard Mileage Rate

Use	Rate
Business	53.5 cents
Medical Care or Move	17 cents
Charitable	14 cents