



IRS RATES FOR 2018

SINGLE FILERS		
If Taxable Income Is:	Marginal Rate:	The Tax Is:
\$0 to \$9,525	10%	<u>10%</u> of taxable income
\$9,526 to \$38,700	12%	\$952.50 + <u>12%</u> of the amount over \$9,525
\$38,701 to \$82,500	22%	\$4,453.50 + <u>22%</u> of the amount over \$38,700
\$82,501 to \$157,500	24%	\$14,089.50 + <u>24%</u> of the amount over \$82,500
\$157,501 to \$200,000	32%	\$32,089.50 + <u>32%</u> of the amount over \$157,500
\$200,001 to \$500,000	35%	\$45,689.50 + <u>35%</u> of the amount over \$200,000
\$500,001+	37%	\$150,689.50 + <u>37%</u> of the amount over \$500,000
MARRIED FILING JOINTLY		
If Taxable Income Is:	Marginal Rate:	The Tax Is:
\$0 to \$19,050	10%	<u>10%</u> of taxable income
\$19,051 to \$77,400	12%	\$1,905 + <u>12%</u> of the amount over \$19,050
\$77,401 to \$165,000	22%	\$8,907 + <u>22%</u> of the amount over \$77,400
\$165,001 to \$315,000	24%	\$28,179 + <u>24%</u> of the amount over \$165,000
\$315,001 to \$400,000	32%	\$64,179 + <u>32%</u> of the amount over \$315,000
\$400,001 to \$600,000	35%	\$91,379 + <u>35%</u> of the amount over \$400,000
\$600,001+	37%	\$161,379 + <u>37%</u> of the amount over \$600,000
HEAD OF HOUSEHOLD		
If Taxable Income Is:	Marginal Rate:	The Tax Is:
\$0 to \$13,600	10%	<u>10%</u> of taxable income
\$13,601 to \$51,800	12%	\$1,360 + <u>12%</u> of the amount over \$13,600
\$51,801 to \$82,500	22%	\$5,944 + <u>22%</u> of the amount over \$51,800
\$82,501 to \$157,500	24%	\$12,698 + <u>24%</u> of the amount over \$82,500
\$157,501 to \$200,000	32%	\$30,698 + <u>32%</u> of the amount over \$157,500
\$200,001 to \$500,000	35%	\$44,298 + <u>35%</u> of the amount over \$200,000
\$500,001+	37%	\$149,298 + <u>37%</u> of the amount over \$500,000