

2018 Income Tax Brackets and Rates

**Table 1. Single/ Unmarried Returns
(other than Surviving Spouses and
HOH)**

<u>Tax Rates</u>	<u>Taxable Income is...</u>	<u>The Tax is...</u>
10%	Not over \$9,525	10% of the taxable income
12%	Over \$9,525 to \$38,700	\$952.50 plus 15% of the excess over \$9,525
22%	Over \$38,700 to \$93,700	\$5,328.75 plus 25% of the excess over \$38,700
24%	Over \$93,700 to \$195,450	\$19,078.75 plus 28% of the excess over \$93,700
32%	Over \$195,450 to \$424,950	\$47,568.75 plus 33% of the excess over \$195,450
35%	Over \$424,950 to \$426,700	\$123,303.75 plus 35% of the excess over \$424,950
37%	Over \$426,700	\$123,916.25 plus 39.6% of the excess over \$426,700

**Table 2. Married Filing a Joint
Return and Surviving Spouses**

<u>Tax Rates</u>	<u>Taxable Income is</u>	<u>The Tax is...</u>
10%	Not over \$19,050	10% of the taxable income
12%	Over \$19,050 to \$77,400	\$1,905 plus 15% of the excess over \$19,050
22%	Over \$77,400 to \$156,150	\$10,657.50 plus 25% of the excess over \$77,400
24%	Over \$156,150 to \$237,950	\$30,345 plus 28% of the excess over \$156,150
32%	Over \$237,950 to \$424,950	\$53,249 plus 33% of the excess over \$237,950
35%	Over \$424,950 to \$480,050	\$114,959 plus 35% of the excess over \$424,950
37%	Over \$480,050	\$134,244 plus 39.6% of the excess over \$480,050

Table 3. Head of HouseHolds (HOH)

<u>Tax Rates</u>	<u>Taxable Income is...</u>	<u>The Tax is...</u>
10%	Not over \$13,600	10% of the taxable income
12%	Over \$13,600 to \$51,850	\$1,360 plus 15% of the excess over \$13,600
22%	Over \$51,850 to \$133,850	\$7,097.50 plus 25% of the excess over \$51,850
24%	Over \$133,850 to \$216,700	\$27,597.50 plus 28% of the excess over \$133,850

32%	Over \$216,700 o \$424,950	\$50,795.50 plus 33% of the excess over \$216,700
35%	Over \$424, 950 to \$453,350	\$119,518 plus 35% of the excess over \$424,950
37%	Over \$453,350	\$129,458 plus 39.6% of the excess over \$453,350

Table 4. Married Filing Separate Returns

<u>Tax Rates</u>	<u>Taxable Income is...</u>	<u>The Tax is...</u>
10%	Not over \$9,525	10% of the taxable income
12%	Over \$9,525 to \$38,700	\$952.50 plus 15% of the excess over \$9,525
22%	Over \$38,700 to \$78,075	\$5,328.75 plus 25% of the excess over \$38,700
24%	Over \$78,075 to \$118,975	\$15,172.50 plus 28% of the excess over \$78,075
32%	Over \$118,975 to \$212,475	\$26,624.50 plus 33% of the excess over \$118,975
35%	Over \$212,475 to \$240,025	\$57,479.50 plus 35% of the excess over \$212,475
37%	Over \$240,025	\$67,122 plus 39.6% of the excess over \$240,025

Table 5. Estates and Trusts

<u>If Taxable Income is...</u>	<u>The Tax is...</u>
Not over \$2600	15% of the taxable income
Over \$2600 but not over \$6100	\$390 plus 25% of the excess over \$2,600
Over \$6,101 but not over \$9,300	\$1,265 plus 28% of the excess over \$6,100
Over \$9,301 but not over \$12,700	\$2,161 plus 33% of the excess over \$9,300
Over \$12,700	\$3,283 plus 39.6% of the excess over \$12,700