

2018 Individual Tax Rates Tax Cuts and Jobs Act

This rate structure does not apply to taxable years beginning after December 31, 2025.

For tax years after 2018, the bracket amounts will be adjusted annually for inflation.

Federal Individual Income Tax Rates for 2018 Under the Tax Cuts and Jobs Act

Single	
If taxable income is:	Then income tax equals:
Not over \$9,525	10% of the taxable income
Over \$9,525 but not over \$38,700	\$952.50 plus 12% of the excess over \$9,525
Over \$38,700 but not over \$82,500	\$4,453.50 plus 22% of the excess over \$38,700
Over \$82,500 but not over \$157,500	\$14,089.50 plus 24% of the excess over \$82,500
Over \$157,500 but not over \$200,000	\$32,089.50 plus 32% of the excess over \$157,500
Over \$200,000 but not over \$500,000	\$45,689.50 plus 35% of the excess over \$200,000
Over \$500,000	\$150,689.50 plus 37% of the excess over \$500,000
Head of Household	
If taxable income is:	Then income tax equals:
Not over \$13,600	10% of the taxable income
Over \$13,600 but not over \$51,800	\$1,360.00 plus 12% of the excess over \$13,600
Over \$51,800 but not over \$82,500	\$5,944.00 plus 22% of the excess over \$51,800
Over \$82,500 but not over \$157,500	\$12,698.00 plus 24% of the excess over \$82,500
Over \$157,500 but not over \$200,000	\$30,698.00 plus 32% of the excess over \$157,500
Over \$200,000 but not over \$500,000	\$44,298.00 plus 35% of the excess over \$200,000
Over \$500,000	\$149,298.00 plus 37% of the excess over \$500,000
Married Filing Joint Returns and Surviving Spouses	
If taxable income is:	Then income tax equals:
Not over \$19,050	10% of the taxable income
Over \$19,050 but not over \$77,400	\$1,905.00 plus 12% of the excess over \$19,050
Over \$77,400 but not over \$165,000	\$8,907.00 plus 22% of the excess over \$77,400
Over \$165,000 but not over \$315,000	\$28,179.00 plus 24% of the excess over \$165,000
Over \$315,000 but not over \$400,000	\$64,179.00 plus 32% of the excess over \$315,000
Over \$400,000 but not over \$600,000	\$91,379.00 plus 35% of the excess over \$400,000
Over \$600,000	\$161,379.00 plus 37% of the excess over \$600,000
Married Filing Separate Returns	
If taxable income is:	Then income tax equals:
Not over \$9,525	10% of the taxable income
Over \$9,525 but not over \$38,700	\$952.50 plus 12% of the excess over \$9,525
Over \$38,700 but not over \$82,500	\$4,453.50 plus 22% of the excess over \$38,700
Over \$82,500 but not over \$157,500	\$14,089.50 plus 24% of the excess over \$82,500
Over \$157,500 but not over \$200,000	\$32,089.50 plus 32% of the excess over \$157,500
Over \$200,000 but not over \$300,000	\$45,689.50 plus 35% of the excess over \$200,000
Over \$300,000	\$80,689.50 plus 37% of the excess over \$300,000
Estates and Trusts	
If taxable income is:	Then income tax equals:
Not over \$2,550	10% of the taxable income
Over \$2,550 but not over \$9,150	\$255.00 plus 24% of the excess over \$2,550
Over \$9,150 but not over \$12,500	\$1,839.00 plus 35% of the excess over \$9,150
Over \$12,500	\$3,011.50 plus 37% of the excess over \$12,500