

2018 Tax Rate Tables

Married Filing Joint

If taxable income is . . .	Then, tax is . . .
Not more than \$19,050	10% of taxable income
Over \$19,050 but not more than \$77,400	\$1,905 + 12% of excess over \$19,050
Over \$77,400 but not more than \$165,000	\$8,907 + 22% of excess over \$77,400
Over \$165,000 but not more than \$315,000	\$28,719 + 24% of excess over \$165,000
Over \$315,000 but not more than \$400,000	\$64,179 + 32% of excess over \$315,000
Over \$400,000 but not more than \$600,000	\$91,379 + 35% of excess over \$400,000
Over \$600,000	\$161,379 + 37% of excess over \$600,000

Single

If taxable income is . . .	Then, tax is . . .
Not more than \$9,525	10% of taxable income
Over \$9,525 but not more than \$38,700	\$952.50 + 12% of excess over \$9,525
Over \$38,700 but not more than \$82,500	\$4,453.50 + 22% of excess over \$38,700
Over \$82,500 but not more than \$157,500	\$14,089.50 + 24% of excess over \$82,500
Over \$157,500 but not more than \$200,000	\$32,089.50 + 32% of excess over \$157,500
Over \$200,000 but not more than \$500,000	\$45,689.50 + 35% of excess over \$200,000
Over \$500,000	\$150,689.50 + 37% of excess over \$500,000

Head of Household

If taxable income is . . .	Then, tax is . . .
Not more than \$13,600	10% of taxable income
Over \$13,600 but not more than \$51,800	\$1,360 + 12% of excess over \$13,600
Over \$51,800 but not more than \$82,500	\$5,944 + 22% of excess over \$51,800
Over \$82,500 but not more than \$157,500	\$12,698 + 24% of excess over \$82,500
Over \$157,500 but not more than \$200,000	\$30,698 + 32% of excess over \$157,500
Over \$200,000 but not more than \$500,000	\$44,298 + 35% of excess over \$200,000
Over \$500,000	\$149,298 + 37% of excess over \$500,000

Married Filing Separate

If taxable income is . . .	Then, tax is . . .
Not more than \$9,525	10% of taxable income
Over \$9,525 but not more than \$38,700	\$952.50 + 12% of excess over \$9,525
Over \$38,700 but not more than \$82,500	\$4,453.50 + 22% of excess over \$38,700
Over \$82,500 but not more than \$157,000	\$14,089.50 + 24% of excess over \$82,500
Over \$157,000 but not more than \$200,000	\$32,089.50 + 32% of excess over \$157,500
Over \$200,000 but not more than \$300,000	\$45,689.50 + 35% of excess over \$200,000
Over \$300,000	\$80,689.50 + 37% of excess over \$300,000

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