

2018 Tax Rate Schedules – Tax Cuts and Jobs Act

Single	
If taxable income is:	The tax is:
Not over \$9,525	10% of 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.

Married Filing Jointly and Qualifying Widow(er)	
If taxable income is:	The tax is:
Not over \$19,050.	10% of taxable income.
Over \$19,050, but not over \$77,400.	\$1,905, plus 12% of the excess over \$19,050.
Over \$77,400, but not over \$165,000.	\$8,907, plus 22% of the excess over \$77,400.
Over \$165,000, but not over \$315,000.	\$28,179, plus 24% of the excess over \$165,000.
Over \$315,000, but not over \$400,000.	\$64,179, plus 32% of the excess over \$315,000.
Over \$400,000, but not over \$600,000.	\$91,379, plus 35% of the excess over \$400,000.
Over \$600,000.	\$161,379 plus 37% of the excess over \$600,000.

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

Married Filing Separately	
If taxable income is:	The tax is:
Not over \$9,525.	10% of 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.

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Estates and Trusts (and taxpayers subject to Kiddie Tax)	
If taxable income is:	The tax is:
Not over \$2,550.	10% of taxable income.
Over \$2,550, but not over \$9,150.	\$255, plus 24% of the excess over \$2,550.
Over \$9,150, but not over \$12,500.	\$1,839, plus 35% of the excess over \$9,150.
Over \$12,500.	\$3,011.50, plus 37% of the excess over \$12,500.

Capital Gains Tax Rates	
Single	
Up to \$38,600.	0%
Over \$38,600, but not over \$425,800.	15%
Over \$425,800.	20%
Married Filing Jointly, Qualifying Widow(er)	
Up to \$77,200.	0%
Over \$77,200, but not over \$479,000.	15%
Over \$479,000.	20%
Head of Household	
Up to \$51,700.	0%
Over \$51,700, but not over \$452,400.	15%
Over \$452,400.	20%
Married Filing Separately	
Up to \$38,600.	0%
Over \$38,600, but not over \$239,500.	15%
Over \$239,500.	20%
Estates and Trusts (and taxpayers subject to Kiddie Tax)	
Up to \$2,600.	0%
Over \$2,600, but not over \$12,700.	15%
Over \$12,700.	20%