

Tax – Form 1040 Lines 44 - 47

New Tax Rates & Brackets

2018/2017 Federal Tax Rates and Brackets

Married Joint			
Taxable Income	2018	2017	
\$0 - \$18,650	10%	10%	
18,651 - 19,050	10	15	
19,051 - 75,900	12	15	
75,901 - 77,400	12	25	
77,401 - 153,100	22	25	
153,101 - 165,000	22	28	
165,501 - 233,350	24	28	
233,351 - 315,000	24	33	
315,001 - 400,000	32	33	
400,001 - 416,700	35	33	
416,701 - 470,700	35	35	
470,701 - 600,000	35	40	
600,001 - ...	37	40	

Head of Household			
Taxable Income	2018	2017	
\$0 - \$13,350	10%	10%	
13,351 - 13,600	10	15	
13,601 - 50,800	12	15	
50,801 - 51,800	12	25	
51,801 - 82,500	22	25	
82,501 - 131,200	24	25	
131,201 - 157,500	24	28	
157,501 - 200,000	32	28	
200,001 - 212,500	35	28	
212,501 - 416,700	35	33	
416,701 - 444,550	35	35	
444,551 - 500,000	35	40	
500,001 - ...	37	40	

Single			
Taxable Income	2018	2017	
\$0 - \$9,325	10%	10%	
9,326 - 9,525	10	15	
9,526 - 37,950	12	15	
37,951 - 38,700	12	25	
38,701 - 82,500	22	25	
82,501 - 91,900	24	25	
91,901 - 157,500	24	28	
157,501 - 191,650	32	28	
191,651 - 200,000	32	33	
200,001 - 416,700	35	33	
416,701 - 418,400	35	35	
418,401 - 500,000	35	40	
500,001 - ...	37	40	

Married Separate			
Taxable Income	2018	2017	
\$0 - \$9,325	10%	10%	
9,326 - 9,525	10	15	
9,526 - 37,950	12	15	
37,951 - 38,700	12	25	
38,701 - 76,550	22	25	
76,551 - 82,500	22	28	
82,501 - 116,675	24	28	
116,676 - 157,500	24	33	
157,501 - 200,000	32	33	
200,001 - 208,350	35	33	
208,351 - 235,350	35	35	
235,351 - 300,000	35	40	
300,001 - ...	37	40	

Trusts & Estates & Kiddie Tax			
Taxable Income	2018	2017	
\$0 - \$2,550	10%	15%	
2,551 - 5,950	24	25	
5,951 - 9,050	24	28	
9,051 - 9,150	24	33	
9,151 - 12,400	35	33	
12,401 - 12,500	35	39.6	
12,501 - ...	37	39.6	

Standard Deductions		
Filing Status	2018	2017
Single	\$12,000	\$6,350
Married Filing Joint	24,000	12,700
Married Separate	12,000	6,350
Head of Household	18,000	9,350

Personal Exemptions		
All Filers	0	\$4,050