



IRS Tax Rates for 2019, 2018 & 2017 Comparison

2019

2018

2017

Single

Single

Single

		<u>+ % On</u>			<u>Of Amt.</u>					<u>+ % On</u>			<u>Of Amt.</u>		
<u>Over</u>	<u>No Over</u>	<u>Pay</u>	<u>Excess</u>	<u>Over</u>	<u>Over</u>	<u>Not Over</u>	<u>Pay</u>	<u>Excess</u>	<u>Over</u>	<u>Over</u>	<u>Not Over</u>	<u>Pay</u>	<u>Excess</u>	<u>Over</u>	
\$0	\$9,700	\$0	10.0%	\$0	\$0	\$9,525	\$0	10.0%	\$0	\$0	\$9,325	\$0	10.0%	\$0	
\$9,700	\$39,475	\$970	12.0%	\$9,700	\$9,525	\$38,700	\$953	12.0%	\$9,525	\$9,325	\$37,950	\$933	15.0%	\$9,325	
\$39,475	\$84,200	\$4,543	22.0%	\$39,475	\$38,700	\$82,500	\$4,454	22.0%	\$38,700	\$37,950	\$91,900	\$5,226	50.0%	\$37,950	
\$84,200	\$160,725	\$14,382	24.0%	\$84,200	\$82,500	\$157,500	\$14,090	24.0%	\$82,500	\$91,900	\$191,650	\$18,714	28.0%	\$91,900	
\$160,725	\$204,100	\$32,748	32.0%	\$160,725	\$157,500	\$200,000	\$32,090	32.0%	\$157,500	\$191,650	\$416,700	\$46,644	33.0%	\$191,650	
\$204,100	\$510,300	\$46,628	35.0%	\$204,100	\$200,000	\$500,000	\$45,690	35.0%	\$200,000	\$416,700	\$418,400	\$120,910	35.0%	\$416,700	
\$510,300		\$153,798	37.0%	\$510,300	\$500,000		\$150,690	37.0%	\$500,000	\$418,400		\$121,505	39.6%	\$418,400	

Head of Household

Head of Household

Head of Household

		<u>+ % On</u>			<u>Of Amt.</u>					<u>+ % On</u>			<u>Of Amt.</u>		
<u>Over</u>	<u>No Over</u>	<u>Pay</u>	<u>Excess</u>	<u>Over</u>	<u>Over</u>	<u>Not Over</u>	<u>Pay</u>	<u>Excess</u>	<u>Over</u>	<u>Over</u>	<u>Not Over</u>	<u>Pay</u>	<u>Excess</u>	<u>Over</u>	
\$0	\$13,850	\$0	10.0%	\$0	\$0	\$13,600	\$0	10.0%	\$0	\$0	\$13,350	\$0	10.0%	\$0	
\$13,850	\$52,850	\$1,385	12.0%	\$13,850	\$13,600	\$51,800	\$1,360	12.0%	\$13,600	\$13,350	\$50,800	\$1,335	15.0%	\$13,350	
\$52,850	\$84,200	\$6,065	22.0%	\$52,850	\$51,800	\$82,500	\$5,944	22.0%	\$51,800	\$50,800	\$131,200	\$6,952	25.0%	\$50,800	
\$84,200	\$160,700	\$12,962	24.0%	\$84,200	\$82,500	\$157,500	\$12,698	24.0%	\$82,500	\$131,200	\$212,500	\$27,053	28.0%	\$131,200	
\$160,700	\$204,100	\$31,322	32.0%	\$160,700	\$157,500	\$200,000	\$30,698	32.0%	\$157,500	\$212,500	\$416,700	\$49,817	33.0%	\$212,500	
\$204,100	\$510,300	\$45,210	35.0%	\$204,100	\$200,000	\$500,000	\$44,298	35.0%	\$200,000	\$416,700	\$444,550	\$117,203	35.0%	\$416,700	
\$510,300		\$152,380	37.0%	\$510,300	\$500,000		\$149,798	37.0%	\$500,000	\$444,550		\$126,950	39.6%	\$444,550	

Married File Joint or Qual. Widow(er) / Surv Spouse

Married File Joint or Qual. Widow(er) / Surv Spouse

Married File Joint or Qual. Widow(er) / Surv Spouse

		<u>+ % On</u>			<u>Of Amt.</u>					<u>+ % On</u>			<u>Of Amt.</u>		
<u>Over</u>	<u>No Over</u>	<u>Pay</u>	<u>Excess</u>	<u>Over</u>	<u>Over</u>	<u>Not Over</u>	<u>Pay</u>	<u>Excess</u>	<u>Over</u>	<u>Over</u>	<u>Not Over</u>	<u>Pay</u>	<u>Excess</u>	<u>Over</u>	
\$0	\$19,400	\$0	10.0%	\$0	\$0	\$19,050	\$0	10.0%	\$0	\$0	\$18,650	\$0	10.0%	\$0	
\$19,400	\$78,950	\$1,940	12.0%	\$19,400	\$19,050	\$77,400	\$1,905	12.0%	\$19,050	\$18,650	\$75,000	\$1,865	15.0%	\$18,650	
\$78,950	\$168,400	\$9,086	22.0%	\$78,950	\$77,400	\$165,000	\$8,917	22.0%	\$77,400	\$75,000	\$153,100	\$10,452	25.0%	\$75,000	
\$168,400	\$321,450	\$28,765	24.0%	\$168,400	\$165,000	\$315,000	\$28,179	24.0%	\$165,000	\$153,100	\$233,350	\$29,753	28.0%	\$153,100	
\$321,450	\$408,200	\$65,497	32.0%	\$321,450	\$315,000	\$400,000	\$64,179	32.0%	\$315,000	\$233,350	\$416,700	\$52,223	33.0%	\$233,350	
\$408,200	\$612,350	\$93,257	35.0%	\$408,200	\$400,000	\$600,000	\$93,379	35.0%	\$400,000	\$416,700	\$470,700	\$112,728	35.0%	\$416,700	
\$612,350		\$164,709	37.0%	\$612,350	\$600,000		\$161,379	37.0%	\$600,000	\$470,700		\$131,628	39.6%	\$470,700	

<u>Married Filing Separate</u>					<u>Married Filing Separate</u>					<u>Married Filing Separate</u>				
<u>Over</u>	<u>No Over</u>	<u>Pay</u>	<u>+ % On Excess</u>	<u>Of Amt. Over</u>	<u>Over</u>	<u>Not Over</u>	<u>Pay</u>	<u>+ % On Excess</u>	<u>Of Amt. Over</u>	<u>Over</u>	<u>Not Over</u>	<u>Pay</u>	<u>+ % On Excess</u>	<u>Of Amt. Over</u>
\$0	\$9,700	\$0	10.0%	\$0	\$0	\$9,525	\$0	10.0%	\$0	\$0	\$9,325	\$0	10.0%	\$0
\$9,700	\$39,475	\$970	12.0%	\$9,700	\$9,525	\$38,700	\$953	12.0%	\$9,525	\$9,325	\$37,950	\$933	15.0%	\$9,325
\$39,475	\$84,200	\$4,543	22.0%	\$39,475	\$38,700	\$82,500	\$4,454	22.0%	\$38,700	\$37,950	\$76,550	\$5,226	25.0%	\$37,950
\$84,200	\$160,725	\$14,383	24.0%	\$84,200	\$82,500	\$157,500	\$14,090	24.0%	\$82,500	\$76,550	\$116,675	\$14,876	28.0%	\$76,550
\$160,725	\$204,100	\$32,749	32.0%	\$160,725	\$157,500	\$200,000	\$32,090	32.0%	\$157,500	\$116,675	\$208,350	\$26,111	33.0%	\$116,675
\$204,100	\$306,175	\$46,629	35.0%	\$204,100	\$200,000	\$300,000	\$45,690	35.0%	\$200,000	\$208,350	\$235,350	\$56,364	35.0%	\$208,350
\$306,175		\$82,355	37.0%	\$306,175	\$300,000		\$80,690	37.0%	\$300,000	\$235,350		\$65,814	39.6%	\$235,350
<u>C Corporation</u>					<u>C Corporation</u>					<u>C Corporation</u>				
<u>Over</u>	<u>No Over</u>	<u>Pay</u>	<u>+ % On Excess</u>	<u>Of Amt. Over</u>	<u>Over</u>	<u>Not Over</u>	<u>Pay</u>	<u>+ % On Excess</u>	<u>Of Amt. Over</u>	<u>Over</u>	<u>Not Over</u>	<u>Pay</u>	<u>+ % On Excess</u>	<u>Of Amt. Over</u>
										\$0	\$50,000	\$0	15.0%	\$0
										\$50,000	\$75,000	\$7,500	25.0%	\$50,000
										\$75,000	\$100,000	\$13,750	34.0%	\$75,000
										\$100,000	\$335,000	\$22,250	39.0%	\$100,000
										\$335,000	\$10,000,000	\$113,900	34.0%	\$335,000
										\$10,000,000	\$15,000,000	\$3,400,000	35.0%	\$10,000,000
										\$15,000,000	\$18,333,333	\$5,150,000	38.0%	\$15,000,000
										\$18,333,333			35.0%	
Updated December 23, 2019														