2018 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	9,525	$0 + 10%	$0
9,525	38,700	$952.50 + 12%	$9,525
38,700	82,500	$4,453.50 + 22%	$38,700
82,500	157,500	$14,089.50 + 24%	$82,500
157,500	200,000	$32,089.50 + 32%	$157,500
200,000	500,000	$45,689.50 + 35%	$200,000
500,000	—	$150,689.50 + 37%	$500,000

For Married Taxpayers Filing Joint Returns and Surviving Spouses

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	19,050	$0 + 10%	$0
19,050	77,400	$1,905 + 12%	$19,050
77,400	165,000	$8,907 + 22%	$77,400
165,000	315,000	$28,179 + 24%	$165,000
315,000	400,000	$64,179 + 32%	$315,000
400,000	600,000	$91,379 + 35%	$400,000
600,000	—	$161,379 + 37%	$600,000

For Married Taxpayers Filing Separate Returns

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	9,525	$0 + 10%	$0
9,525	38,700	$952.50 + 12%	$9,525
38,700	82,500	$4,453.50 + 22%	$38,700
82,500	157,500	$14,089.50 + 24%	$82,500
157,500	200,000	$32,089.50 + 32%	$157,500
200,000	300,000	$45,689.50 + 35%	$200,000
300,000	—	$80,689.50 + 37%	$300,000

For Individuals Filing as Head of Household

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	13,600	$0 + 10%	$0
13,600	51,800	$1,360 + 12%	$13,600
51,800	82,500	$5,944 + 22%	$51,800
82,500	157,500	$12,698 + 24%	$82,500
157,500	200,000	$30,698 + 32%	$157,500
200,000	500,000	$44,298 + 35%	$200,000
500,000	—	$149,298 + 37%	$500,000

Capital Gains and Qualified Dividends

	Maximum Taxable Income for Married Filing Jointly		
	Below $77,200	$77,200–$479,000*	Over $479,000*
Short-Term Capital Gains	taxed as income	taxed as income	taxed as income
Long-Term Capital Gains**	0%	15%	20%
Qualified Dividends	0%	15%	20%
Collectibles***	28% maximum	28% maximum	28%
Real Estate Unrealized Gain (Section 1250 Property)	15% maximum	25% maximum	25% maximum

**May also be subject to the 3.8% net investment income (NII) surtax.*
***For investments held longer than one year.*
****Includes art, rugs, jewelry, precious metals or gemstones, stamps or coins, fine wines and antiques.*

Kiddie Tax

Unearned Income of Minor Children (under age 19 and ages 19–23 in certain circumstances)	
First $2,550	10%
$2,550–$9,150	24%
$9,150–$12,500	35%
Over $12,500	37%

Revised 4/25/2018.