

Federal Individual Income Tax Rates History

Income Years 1913-2010

2010

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$16,750	10.0%	\$0	\$8,375	10.0%	\$0	\$8,375	10.0%	\$0	\$11,950
15.0%	\$16,750	\$68,000	15.0%	\$8,375	\$34,000	15.0%	\$8,375	\$34,000	15.0%	\$11,950	\$45,550
25.0%	\$68,000	\$137,300	25.0%	\$34,000	\$68,650	25.0%	\$34,000	\$82,400	25.0%	\$45,550	\$117,650
28.0%	\$137,300	\$209,250	28.0%	\$68,650	\$104,625	28.0%	\$82,400	\$171,850	28.0%	\$117,650	\$190,550
33.0%	\$209,250	\$373,650	33.0%	\$104,625	\$186,825	33.0%	\$171,850	\$373,650	33.0%	\$190,550	\$373,650
35.0%	\$373,650	-	35.0%	\$186,825	-	35.0%	\$373,650	-	35.0%	\$373,650	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2009

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$16,700	10.0%	\$0	\$8,350	10.0%	\$0	\$8,350	10.0%	\$0	\$11,950
15.0%	\$16,700	\$67,900	15.0%	\$8,350	\$33,950	15.0%	\$8,350	\$33,950	15.0%	\$11,950	\$45,500
25.0%	\$67,900	\$137,050	25.0%	\$33,950	\$68,525	25.0%	\$33,950	\$82,250	25.0%	\$45,500	\$117,450
28.0%	\$137,050	\$208,850	28.0%	\$68,525	\$104,425	28.0%	\$82,250	\$171,550	28.0%	\$117,450	\$190,200
33.0%	\$208,850	\$372,950	33.0%	\$104,425	\$186,475	33.0%	\$171,550	\$372,950	33.0%	\$190,200	\$372,950
35.0%	\$372,950	-	35.0%	\$186,475	-	35.0%	\$372,950	-	35.0%	\$372,950	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2008

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$16,050	10.0%	\$0	\$8,025	10.0%	\$0	\$8,025	10.0%	\$0	\$11,450
15.0%	\$16,050	\$65,100	15.0%	\$8,025	\$32,550	15.0%	\$8,025	\$32,550	15.0%	\$11,450	\$43,650
25.0%	\$65,100	\$131,450	25.0%	\$32,550	\$65,725	25.0%	\$32,550	\$78,850	25.0%	\$43,650	\$112,650
28.0%	\$131,450	\$200,300	28.0%	\$65,725	\$100,150	28.0%	\$78,850	\$164,550	28.0%	\$112,650	\$182,400
33.0%	\$200,300	\$357,700	33.0%	\$100,150	\$178,850	33.0%	\$164,550	\$357,700	33.0%	\$182,400	\$357,700
35.0%	\$357,700	-	35.0%	\$178,850	-	35.0%	\$357,700	-	35.0%	\$357,700	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2007

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$15,650	10.0%	\$0	\$7,825	10.0%	\$0	\$7,825	10.0%	\$0	\$11,200
15.0%	\$15,650	\$63,700	15.0%	\$7,825	\$31,850	15.0%	\$7,825	\$31,850	15.0%	\$11,200	\$42,650
25.0%	\$63,700	\$128,500	25.0%	\$31,850	\$64,250	25.0%	\$31,850	\$77,100	25.0%	\$42,650	\$110,100
28.0%	\$128,500	\$195,850	28.0%	\$64,250	\$97,925	28.0%	\$77,100	\$160,850	28.0%	\$110,100	\$178,350
33.0%	\$195,850	\$349,700	33.0%	\$97,925	\$174,850	33.0%	\$160,850	\$349,700	33.0%	\$178,350	\$349,700
35.0%	\$349,700	-	35.0%	\$174,850	-	35.0%	\$349,700	-	35.0%	\$349,700	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2006

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$15,100	10.0%	\$0	\$7,550	10.0%	\$0	\$7,550	10.0%	\$0	\$10,750
15.0%	\$15,100	\$61,300	15.0%	\$7,550	\$30,650	15.0%	\$7,550	\$30,650	15.0%	\$10,750	\$41,050
25.0%	\$61,300	\$123,700	25.0%	\$30,650	\$61,850	25.0%	\$30,650	\$74,200	25.0%	\$41,050	\$106,000
28.0%	\$123,700	\$188,450	28.0%	\$61,850	\$94,225	28.0%	\$74,200	\$154,800	28.0%	\$106,000	\$171,650
33.0%	\$188,450	\$336,550	33.0%	\$94,225	\$168,275	33.0%	\$154,800	\$336,550	33.0%	\$171,650	\$336,550
35.0%	\$336,550	-	35.0%	\$168,275	-	35.0%	\$336,550	-	35.0%	\$336,550	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2005

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$14,600	10.0%	\$0	\$7,300	10.0%	\$0	\$7,300	10.0%	\$0	\$10,450
15.0%	\$14,600	\$59,400	15.0%	\$7,300	\$29,700	15.0%	\$7,300	\$29,700	15.0%	\$10,450	\$39,800
25.0%	\$59,400	\$119,950	25.0%	\$29,700	\$59,975	25.0%	\$29,700	\$71,950	25.0%	\$39,800	\$102,800
28.0%	\$119,950	\$182,800	28.0%	\$59,975	\$91,400	28.0%	\$71,950	\$150,150	28.0%	\$102,800	\$166,450
33.0%	\$182,800	\$326,450	33.0%	\$91,400	\$163,225	33.0%	\$150,150	\$326,450	33.0%	\$166,450	\$326,450
35.0%	\$326,450	-	35.0%	\$163,225	-	35.0%	\$326,450	-	35.0%	\$326,450	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2004

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$14,300	10.0%	\$0	\$7,150	10.0%	\$0	\$7,150	10.0%	\$0	\$10,200
15.0%	\$14,300	\$58,100	15.0%	\$7,150	\$29,050	15.0%	\$7,150	\$29,050	15.0%	\$10,200	\$38,900
25.0%	\$58,100	\$117,250	25.0%	\$29,050	\$58,625	25.0%	\$29,050	\$70,350	25.0%	\$38,900	\$100,500
28.0%	\$117,250	\$178,650	28.0%	\$58,625	\$89,325	28.0%	\$70,350	\$146,750	28.0%	\$100,500	\$162,700
33.0%	\$178,650	\$319,100	33.0%	\$89,325	\$159,550	33.0%	\$146,750	\$319,100	33.0%	\$162,700	\$319,100
35.0%	\$319,100	-	35.0%	\$159,550	-	35.0%	\$319,100	-	35.0%	\$319,500	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2003

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$14,000	10.0%	\$0	\$7,000	10.0%	\$0	\$7,000	10.0%	\$0	\$10,000
15.0%	\$14,000	\$56,800	15.0%	\$7,000	\$23,725	15.0%	\$7,000	\$28,400	15.0%	\$10,000	\$38,050
25.0%	\$56,800	\$114,650	25.0%	\$23,725	\$57,325	25.0%	\$28,400	\$68,800	25.0%	\$38,050	\$98,250
28.0%	\$114,650	\$174,700	28.0%	\$57,325	\$87,350	28.0%	\$68,800	\$143,500	28.0%	\$98,250	\$159,100
33.0%	\$174,700	\$311,950	33.0%	\$87,350	\$155,975	33.0%	\$143,500	\$311,950	33.0%	\$159,100	\$311,950
35.0%	\$311,950	-	35.0%	\$155,975	-	35.0%	\$311,950	-	35.0%	\$311,950	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2002

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$12,000	10.0%	\$0	\$6,000	10.0%	\$0	\$6,000	10.0%	\$0	\$10,000
15.0%	\$12,000	\$46,700	15.0%	\$6,000	\$23,350	15.0%	\$6,000	\$27,950	15.0%	\$10,000	\$37,450
27.0%	\$46,700	\$112,850	27.0%	\$23,350	\$56,425	27.0%	\$27,950	\$67,700	27.0%	\$37,450	\$96,700
30.0%	\$112,850	\$171,950	30.0%	\$56,425	\$85,975	30.0%	\$67,700	\$141,250	30.0%	\$96,700	\$156,600
35.0%	\$171,950	\$307,050	35.0%	\$85,975	\$153,525	35.0%	\$141,250	\$307,050	35.0%	\$156,600	\$307,050
38.6%	\$307,050	-	38.6%	\$153,525	-	38.6%	\$307,050	-	38.6%	\$307,050	-

Note: Last law to change rates was the Economic Growth and Tax Relief Reconciliation Act of 2001.

2001

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$45,200	15.0%	\$0	\$22,600	15.0%	\$0	\$27,050	15.0%	\$0	\$36,250
27.5%	\$45,200	\$109,250	27.5%	\$22,600	\$54,625	27.5%	\$27,050	\$65,550	27.5%	\$36,250	\$93,650
30.5%	\$109,250	\$166,500	30.5%	\$54,625	\$83,250	30.5%	\$65,550	\$136,750	30.5%	\$93,650	\$151,650
35.5%	\$166,500	\$297,350	35.5%	\$83,250	\$148,675	35.5%	\$136,750	\$297,350	35.5%	\$151,650	\$297,350
39.1%	\$297,350	-	39.1%	\$148,675	-	39.1%	\$297,350	-	39.1%	\$297,350	-

Note: Last law to change rates was the Economic Growth and Tax Relief Reconciliation Act of 2001.

2000

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$43,850	15.0%	\$0	\$21,925	15.0%	\$0	\$26,250	15.0%	\$0	\$35,150
28.0%	\$43,850	\$105,950	28.0%	\$21,925	\$52,975	28.0%	\$26,250	\$63,550	28.0%	\$35,150	\$90,800
31.0%	\$105,950	\$161,450	31.0%	\$52,975	\$80,725	31.0%	\$63,550	\$132,600	31.0%	\$90,800	\$147,050
36.0%	\$161,450	\$288,350	36.0%	\$80,725	\$144,175	36.0%	\$132,600	\$288,350	36.0%	\$147,050	\$288,350
39.6%	\$288,350	-	39.6%	\$144,175	-	39.6%	\$288,350	-	39.6%	\$288,350	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

1999

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$43,050	15.0%	\$0	\$21,525	15.0%	\$0	\$25,750	15.0%	\$0	\$34,550
28.0%	\$43,050	\$104,050	28.0%	\$21,525	\$52,025	28.0%	\$25,750	\$62,450	28.0%	\$34,550	\$89,150
31.0%	\$104,050	\$158,550	31.0%	\$52,025	\$79,275	31.0%	\$62,450	\$130,250	31.0%	\$89,150	\$144,400
36.0%	\$158,550	\$283,150	36.0%	\$79,275	\$141,575	36.0%	\$130,250	\$283,150	36.0%	\$144,400	\$283,150
39.6%	\$283,150	-	39.6%	\$141,575	-	39.6%	\$283,150	-	39.6%	\$283,150	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

1998

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$42,350	15.0%	\$0	\$21,175	15.0%	\$0	\$25,350	15.0%	\$0	\$33,950
28.0%	\$42,350	\$102,300	28.0%	\$21,175	\$51,150	28.0%	\$25,350	\$61,400	28.0%	\$33,950	\$87,700
31.0%	\$102,300	\$155,950	31.0%	\$51,150	\$77,975	31.0%	\$61,400	\$128,100	31.0%	\$87,700	\$142,000
36.0%	\$155,950	\$278,450	36.0%	\$77,975	\$139,225	36.0%	\$128,100	\$278,450	36.0%	\$142,000	\$278,450
39.6%	\$278,450	-	39.6%	\$139,225	-	39.6%	\$278,450	-	39.6%	\$278,450	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

1997

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$41,200	15.0%	\$0	\$20,600	15.0%	\$0	\$24,650	15.0%	\$0	\$33,050
28.0%	\$41,200	\$99,600	28.0%	\$20,600	\$49,800	28.0%	\$24,650	\$59,750	28.0%	\$33,050	\$85,350
31.0%	\$99,600	\$151,750	31.0%	\$49,800	\$75,875	31.0%	\$59,750	\$124,650	31.0%	\$85,350	\$138,200
36.0%	\$151,750	\$271,050	36.0%	\$75,875	\$135,525	36.0%	\$124,650	\$271,050	36.0%	\$138,200	\$271,050
39.6%	\$271,050	-	39.6%	\$135,525	-	39.6%	\$271,050	-	39.6%	\$271,050	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

1996

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$40,100	15.0%	\$0	\$20,050	15.0%	\$0	\$24,000	15.0%	\$0	\$32,150
28.0%	\$40,100	\$96,900	28.0%	\$20,050	\$48,450	28.0%	\$24,000	\$58,150	28.0%	\$32,150	\$83,050
31.0%	\$96,900	\$147,700	31.0%	\$48,450	\$73,850	31.0%	\$58,150	\$121,300	31.0%	\$83,050	\$134,500
36.0%	\$147,700	\$263,750	36.0%	\$73,850	\$131,875	36.0%	\$121,300	\$263,750	36.0%	\$134,500	\$263,750
39.6%	\$263,750	-	39.6%	\$131,875	-	39.6%	\$263,750	-	39.6%	\$263,750	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

1995

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$39,000	15.0%	\$0	\$19,500	15.0%	\$0	\$23,350	15.0%	\$0	\$31,250
28.0%	\$39,000	\$94,250	28.0%	\$19,500	\$47,125	28.0%	\$23,350	\$56,550	28.0%	\$31,250	\$80,750
31.0%	\$94,250	\$143,600	31.0%	\$47,125	\$71,800	31.0%	\$56,550	\$117,950	31.0%	\$80,750	\$130,800
36.0%	\$143,600	\$256,500	36.0%	\$71,800	\$128,250	36.0%	\$117,950	\$256,500	36.0%	\$130,800	\$256,500
39.6%	\$256,500	-	39.6%	\$128,250	-	39.6%	\$256,500	-	39.6%	\$256,500	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

1994

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$38,000	15.0%	\$0	\$19,000	15.0%	\$0	\$22,750	15.0%	\$0	\$30,500
28.0%	\$38,000	\$91,850	28.0%	\$19,000	\$45,925	28.0%	\$22,750	\$55,100	28.0%	\$30,500	\$78,700
31.0%	\$91,850	\$140,000	31.0%	\$45,925	\$70,000	31.0%	\$55,100	\$115,000	31.0%	\$78,700	\$127,500
36.0%	\$140,000	\$250,000	36.0%	\$70,000	\$125,000	36.0%	\$115,000	\$250,000	36.0%	\$127,500	\$250,000
39.6%	\$250,000	-	39.6%	\$125,000	-	39.6%	\$250,000	-	39.6%	\$250,000	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

1993

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$36,900	15.0%	\$0	\$18,450	15.0%	\$0	\$22,100	15.0%	\$0	\$29,600
28.0%	\$36,900	\$89,150	28.0%	\$18,450	\$44,575	28.0%	\$22,100	\$53,500	28.0%	\$29,600	\$76,400
31.0%	\$89,150	\$140,000	31.0%	\$44,575	\$70,000	31.0%	\$53,500	\$115,000	31.0%	\$76,400	\$127,500
36.0%	\$140,000	\$250,000	36.0%	\$70,000	\$125,000	36.0%	\$115,000	\$250,000	36.0%	\$127,500	\$250,000
39.6%	\$250,000	-	39.6%	\$125,000	-	39.6%	\$250,000	-	39.6%	\$250,000	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

1992

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$35,800	15.0%	\$0	\$17,900	15.0%	\$0	\$21,450	15.0%	\$0	\$28,750
28.0%	\$35,800	\$86,500	28.0%	\$17,900	\$43,250	28.0%	\$21,450	\$51,900	28.0%	\$28,750	\$74,150
31.0%	\$86,500	-	31.0%	\$43,250	-	31.0%	\$51,900	-	31.0%	\$74,150	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1990.

1991

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$34,000	15.0%	\$0	\$17,000	15.0%	\$0	\$20,350	15.0%	\$0	\$27,300
28.0%	\$34,000	\$82,150	28.0%	\$17,000	\$41,075	28.0%	\$20,350	\$49,300	28.0%	\$27,300	\$70,450
31.0%	\$82,150	-	31.0%	\$41,075	-	31.0%	\$49,300	-	31.0%	\$70,450	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1990.

1990

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$32,450	15.0%	\$0	\$16,225	15.0%	\$0	\$19,450	15.0%	\$0	\$26,050
28.0%	\$32,450	-	28.0%	\$16,225	-	28.0%	\$19,450	-	28.0%	\$26,050	-

(a) A 33% "rate bubble" applied between \$78,400 and \$162,770 for married filing jointly, between \$39,200 and \$123,570 for married filing separately, between \$47,050 and \$97,620 for singles, and between \$67,200 and \$134,930 for heads of households, the purpose being to recapture the revenue that upper-income taxpayers had saved by applying the 15% rate.

Note: Last law to change rates was the Tax Reform Act of 1986.

1989

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$30,950	15.0%	\$0	\$15,475	15.0%	\$0	\$18,550	15.0%	\$0	\$24,850
28.0%	\$30,950	-	28.0%	\$15,475	-	28.0%	\$18,550	-	28.0%	\$24,850	-

(a) A 33% "rate bubble" applied between \$74,850 and \$155,320 for married filing jointly, between \$37,425 and \$117,895 for married filing separately, between \$44,900 and \$93,130 for singles, and between \$64,200 and \$128,810 for heads of households, the purpose being to recapture the revenue that upper-income taxpayers had saved by applying the 15% rate.

Note: Last law to change rates was the Tax Reform Act of 1986.

1988

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$29,750	15.0%	\$0	\$14,875	15.0%	\$0	\$17,850	15.0%	\$0	\$23,900
28.0%	\$29,750	-	28.0%	\$14,875	-	28.0%	\$17,850	-	28.0%	\$23,900	-

(a) A 33% "rate bubble" applied between \$71,900 and \$149,250 for married filing jointly, between \$35,950 and \$113,300 for married filing separately, between \$43,150 and \$89,560 for singles, and between \$61,650 and \$123,790 for heads of households, the purpose being to recapture the revenue that upper-income taxpayers had saved by applying the 15% rate.

Note: Last law to change rates was the Tax Reform Act of 1986.

1987

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
11.0%	\$0	\$3,000	11.0%	\$0	\$1,500	11.0%	\$0	\$1,800	11.0%	\$0	\$2,500
15.0%	\$3,000	\$28,000	15.0%	\$1,500	\$14,000	15.0%	\$1,800	\$16,800	15.0%	\$2,500	\$23,000
28.0%	\$28,000	\$45,000	28.0%	\$14,000	\$22,500	28.0%	\$16,800	\$27,000	28.0%	\$23,000	\$38,000
35.0%	\$45,000	\$90,000	35.0%	\$22,500	\$45,000	35.0%	\$27,000	\$54,000	35.0%	\$38,000	\$80,000
38.5%	\$90,000	-	38.5%	\$45,000	-	38.5%	\$54,000	-	38.5%	\$80,000	-

Note: Last law to change rates was the Tax Reform Act of 1986.

1986

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$3,670	0.0%	\$0	\$1,835	0.0%	\$0	\$2,480	0.0%	\$0	\$2,480
11.0%	\$3,670	\$5,940	11.0%	\$1,835	\$2,970	11.0%	\$2,480	\$3,670	11.0%	\$2,480	\$4,750
12.0%	\$5,940	\$8,200	12.0%	\$2,970	\$4,100	12.0%	\$3,670	\$4,750	12.0%	\$4,750	\$7,010
14.0%	\$8,200	\$12,840	14.0%	\$4,100	\$6,420	14.0%	\$4,750	\$7,010	14.0%	\$7,010	\$9,390
16.0%	\$12,840	\$17,270	16.0%	\$6,420	\$8,635	15.0%	\$7,010	\$9,170	17.0%	\$9,390	\$12,730
18.0%	\$17,270	\$21,800	18.0%	\$8,635	\$10,900	16.0%	\$9,170	\$11,650	18.0%	\$12,730	\$16,190
22.0%	\$21,800	\$26,550	22.0%	\$10,900	\$13,275	18.0%	\$11,650	\$13,920	20.0%	\$16,190	\$19,640
25.0%	\$26,550	\$32,270	25.0%	\$13,275	\$16,135	20.0%	\$13,920	\$16,190	24.0%	\$19,640	\$25,360
28.0%	\$32,270	\$37,980	28.0%	\$16,135	\$18,990	23.0%	\$16,190	\$19,640	28.0%	\$25,360	\$31,080
33.0%	\$37,980	\$49,420	33.0%	\$18,990	\$24,710	26.0%	\$19,640	\$25,360	32.0%	\$31,080	\$36,800
38.0%	\$49,420	\$64,750	38.0%	\$24,710	\$32,375	30.0%	\$25,360	\$31,080	35.0%	\$36,800	\$48,240
42.0%	\$64,750	\$92,370	42.0%	\$32,375	\$46,185	34.0%	\$31,080	\$36,800	42.0%	\$48,240	\$65,390
45.0%	\$92,370	\$118,050	45.0%	\$46,185	\$59,025	38.0%	\$36,800	\$44,780	45.0%	\$65,390	\$88,270
49.0%	\$118,050	\$175,250	49.0%	\$59,025	\$87,625	42.0%	\$44,780	\$59,670	48.0%	\$88,270	\$116,870
50.0%	\$175,250	-	50.0%	\$87,625	-	48.0%	\$59,670	\$88,270	50.0%	\$116,870	-
						50.0%	\$88,270	-			

Note: Last law to change rates was the Tax Reform Act of 1984.

1985

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$3,540	0.0%	\$0	\$1,770	0.0%	\$0	\$2,390	0.0%	\$0	\$2,390
11.0%	\$3,540	\$5,720	11.0%	\$1,770	\$2,860	11.0%	\$2,390	\$3,540	11.0%	\$2,390	\$4,580
12.0%	\$5,720	\$7,910	12.0%	\$2,860	\$3,955	12.0%	\$3,540	\$4,580	12.0%	\$4,580	\$6,760
14.0%	\$7,910	\$12,390	14.0%	\$3,955	\$6,195	14.0%	\$4,580	\$6,760	14.0%	\$6,760	\$9,050
16.0%	\$12,390	\$16,650	16.0%	\$6,195	\$8,325	15.0%	\$6,760	\$8,850	17.0%	\$9,050	\$12,280
18.0%	\$16,650	\$21,020	18.0%	\$8,325	\$10,510	16.0%	\$8,850	\$11,240	18.0%	\$12,280	\$15,610
22.0%	\$21,020	\$25,600	22.0%	\$10,510	\$12,800	18.0%	\$11,240	\$13,430	20.0%	\$15,610	\$18,940
25.0%	\$25,600	\$31,120	25.0%	\$12,800	\$15,560	20.0%	\$13,430	\$15,610	24.0%	\$18,940	\$24,460
28.0%	\$31,120	\$36,630	28.0%	\$15,560	\$18,315	23.0%	\$15,610	\$18,940	28.0%	\$24,460	\$29,970
33.0%	\$36,630	\$47,670	33.0%	\$18,315	\$23,835	26.0%	\$18,940	\$24,460	32.0%	\$29,970	\$35,490
38.0%	\$47,670	\$62,450	38.0%	\$23,835	\$31,225	30.0%	\$24,460	\$29,970	35.0%	\$35,490	\$46,520
42.0%	\$62,450	\$89,090	42.0%	\$31,225	\$44,545	34.0%	\$29,970	\$35,490	42.0%	\$46,520	\$63,070
45.0%	\$89,090	\$113,860	45.0%	\$44,545	\$56,930	38.0%	\$35,490	\$43,190	45.0%	\$63,070	\$85,130
49.0%	\$113,860	\$169,020	49.0%	\$56,930	\$84,510	42.0%	\$43,190	\$57,550	48.0%	\$85,130	\$112,720
50.0%	\$169,020	-	50.0%	\$84,510	-	48.0%	\$57,550	\$85,130	50.0%	\$112,720	-
						50.0%	\$85,130	-			

Note: Last law to change rates was the Tax Reform Act of 1984.

1984

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$3,400	0.0%	\$0	\$1,700	0.0%	\$0	\$2,300	0.0%	\$0	\$2,300
11.0%	\$3,400	\$5,500	11.0%	\$1,700	\$2,750	11.0%	\$2,300	\$3,400	11.0%	\$2,300	\$4,400
12.0%	\$5,500	\$7,600	12.0%	\$2,750	\$3,800	12.0%	\$3,400	\$4,400	12.0%	\$4,400	\$6,500
14.0%	\$7,600	\$11,900	14.0%	\$3,800	\$5,950	14.0%	\$4,400	\$6,500	14.0%	\$6,500	\$8,700
16.0%	\$11,900	\$16,000	16.0%	\$5,950	\$8,000	15.0%	\$6,500	\$8,500	17.0%	\$8,700	\$11,800
18.0%	\$16,000	\$20,200	18.0%	\$8,000	\$10,100	16.0%	\$8,500	\$10,800	18.0%	\$11,800	\$15,000
22.0%	\$20,200	\$24,600	22.0%	\$10,100	\$12,300	18.0%	\$10,800	\$12,900	20.0%	\$15,000	\$18,200
25.0%	\$24,600	\$29,900	25.0%	\$12,300	\$14,950	20.0%	\$12,900	\$15,000	24.0%	\$18,200	\$23,500
28.0%	\$29,900	\$35,200	28.0%	\$14,950	\$17,600	23.0%	\$15,000	\$18,200	28.0%	\$23,500	\$28,800
33.0%	\$35,200	\$45,800	33.0%	\$17,600	\$22,900	26.0%	\$18,200	\$23,500	32.0%	\$28,800	\$34,100
38.0%	\$45,800	\$60,000	38.0%	\$22,900	\$30,000	30.0%	\$23,500	\$28,800	35.0%	\$34,100	\$44,700
42.0%	\$60,000	\$85,600	42.0%	\$30,000	\$42,800	34.0%	\$28,800	\$34,100	42.0%	\$44,700	\$60,600
45.0%	\$85,600	\$109,400	45.0%	\$42,800	\$54,700	38.0%	\$34,100	\$41,500	45.0%	\$60,600	\$81,800
49.0%	\$109,400	\$162,400	49.0%	\$54,700	\$81,200	42.0%	\$41,500	\$55,300	48.0%	\$81,800	\$108,300
50.0%	\$162,400	-	50.0%	\$81,200	-	48.0%	\$55,300	\$81,800	50.0%	\$108,300	-
						50.0%	\$81,800	-			

Note: Pursuant to the Economic Recovery Tax Act of 1981, for tax years beginning after December 31, 1984, each tax bracket is adjusted for inflation except in the first year after a new law change

Note: Last law to change rates was the Tax Reform Act of 1984.

1983

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$3,400	0.0%	\$0	\$1,700	0.0%	\$0	\$2,300	0.0%	\$0	\$2,300
11.0%	\$3,400	\$5,500	11.0%	\$1,700	\$2,750	11.0%	\$2,300	\$3,400	11.0%	\$2,300	\$4,400
13.0%	\$5,500	\$7,600	13.0%	\$2,750	\$3,800	13.0%	\$3,400	\$4,400	13.0%	\$4,400	\$6,500
15.0%	\$7,600	\$11,900	15.0%	\$3,800	\$5,950	15.0%	\$4,400	\$8,500	15.0%	\$6,500	\$8,700
17.0%	\$11,900	\$16,000	17.0%	\$5,950	\$8,000	17.0%	\$8,500	\$10,800	18.0%	\$8,700	\$11,800
19.0%	\$16,000	\$20,200	19.0%	\$8,000	\$10,100	19.0%	\$10,800	\$12,900	19.0%	\$11,800	\$15,000
23.0%	\$20,200	\$24,600	23.0%	\$10,100	\$12,300	21.0%	\$12,900	\$15,000	21.0%	\$15,000	\$18,200
26.0%	\$24,600	\$29,900	26.0%	\$12,300	\$14,950	24.0%	\$15,000	\$18,200	25.0%	\$18,200	\$23,500
30.0%	\$29,900	\$35,200	30.0%	\$14,950	\$17,600	28.0%	\$18,200	\$23,500	29.0%	\$23,500	\$28,800
35.0%	\$35,200	\$45,800	35.0%	\$17,600	\$22,900	32.0%	\$23,500	\$28,800	34.0%	\$28,800	\$34,100
40.0%	\$45,800	\$60,000	40.0%	\$22,900	\$30,000	36.0%	\$28,800	\$34,100	37.0%	\$34,100	\$44,700
44.0%	\$60,000	\$85,600	44.0%	\$30,000	\$42,800	40.0%	\$34,100	\$41,500	44.0%	\$44,700	\$60,600
48.0%	\$85,600	\$109,400	48.0%	\$42,800	\$54,700	45.0%	\$41,500	\$55,300	48.0%	\$60,600	\$81,800
50.0%	\$109,400	-	50.0%	\$54,700	-	50.0%	\$55,300	-	50.0%	\$81,800	-

Note: Last law to change rates was the Tax Equity and Fiscal Responsibility Act of 1982.

1982

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$3,400	0.0%	\$0	\$1,700	0.0%	\$0	\$2,300	0.0%	\$0	\$2,300
12.0%	\$3,400	\$5,500	12.0%	\$1,700	\$2,750	12.0%	\$2,300	\$3,400	12.0%	\$2,300	\$4,400
14.0%	\$5,500	\$7,600	14.0%	\$2,750	\$3,800	14.0%	\$3,400	\$4,400	14.0%	\$4,400	\$6,500
16.0%	\$7,600	\$11,900	16.0%	\$3,800	\$5,950	16.0%	\$4,400	\$6,500	16.0%	\$6,500	\$8,700
19.0%	\$11,900	\$16,000	19.0%	\$5,950	\$8,000	17.0%	\$6,500	\$8,500	20.0%	\$8,700	\$11,800
22.0%	\$16,000	\$20,200	22.0%	\$8,000	\$10,100	19.0%	\$8,500	\$10,800	22.0%	\$11,800	\$15,000
25.0%	\$20,200	\$24,600	25.0%	\$10,100	\$12,300	22.0%	\$10,800	\$12,900	23.0%	\$15,000	\$18,200
29.0%	\$24,600	\$29,900	29.0%	\$12,300	\$14,950	23.0%	\$12,900	\$15,000	28.0%	\$18,200	\$23,500
33.0%	\$29,900	\$35,200	33.0%	\$14,950	\$17,600	27.0%	\$15,000	\$18,200	32.0%	\$23,500	\$28,800
39.0%	\$35,200	\$45,800	39.0%	\$17,600	\$22,900	31.0%	\$18,200	\$23,500	38.0%	\$28,800	\$34,100
44.0%	\$45,800	\$60,000	44.0%	\$22,900	\$30,000	35.0%	\$23,500	\$28,800	41.0%	\$34,100	\$44,700
49.0%	\$60,000	\$85,600	49.0%	\$30,000	\$42,800	40.0%	\$28,800	\$34,100	49.0%	\$44,700	\$60,600
50.0%	\$85,600	-	50.0%	\$42,800	-	44.0%	\$34,100	\$41,500	50.0%	\$60,600	-
						50.0%	\$41,500	-			

Note: Last law to change rates was the Tax Equity and Fiscal Responsibility Act of 1982.

1981

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$3,400	0.0%	\$0	\$1,700	0.0%	\$0	\$2,300	0.0%	\$0	\$2,300
14.0%	\$3,400	\$5,500	14.0%	\$1,700	\$2,750	14.0%	\$2,300	\$3,400	14.0%	\$2,300	\$4,400
16.0%	\$5,500	\$7,600	16.0%	\$2,750	\$3,800	16.0%	\$3,400	\$4,400	16.0%	\$4,400	\$6,500
18.0%	\$7,600	\$11,900	18.0%	\$3,800	\$5,950	18.0%	\$4,400	\$6,500	18.0%	\$6,500	\$8,700
21.0%	\$11,900	\$16,000	21.0%	\$5,950	\$8,000	19.0%	\$6,500	\$8,500	22.0%	\$8,700	\$11,800
24.0%	\$16,000	\$20,200	24.0%	\$8,000	\$10,100	21.0%	\$8,500	\$10,800	24.0%	\$11,800	\$15,000
28.0%	\$20,200	\$24,600	28.0%	\$10,100	\$12,300	24.0%	\$10,800	\$12,900	26.0%	\$15,000	\$18,200
32.0%	\$24,600	\$29,900	32.0%	\$12,300	\$14,950	26.0%	\$12,900	\$15,000	31.0%	\$18,200	\$23,500
37.0%	\$29,900	\$35,200	37.0%	\$14,950	\$17,600	30.0%	\$15,000	\$18,200	36.0%	\$23,500	\$28,800
43.0%	\$35,200	\$45,800	43.0%	\$17,600	\$22,900	34.0%	\$18,200	\$23,500	42.0%	\$28,800	\$34,100
49.0%	\$45,800	\$60,000	49.0%	\$22,900	\$30,000	39.0%	\$23,500	\$28,800	46.0%	\$34,100	\$44,700
54.0%	\$60,000	\$85,600	54.0%	\$30,000	\$42,800	44.0%	\$28,800	\$34,100	54.0%	\$44,700	\$60,600
59.0%	\$85,600	\$109,400	59.0%	\$42,800	\$54,700	49.0%	\$34,100	\$41,500	59.0%	\$60,600	\$81,800
64.0%	\$109,400	\$162,400	64.0%	\$54,700	\$81,200	55.0%	\$41,500	\$55,300	63.0%	\$81,800	\$108,300
68.0%	\$162,400	\$215,400	68.0%	\$81,200	\$107,700	63.0%	\$55,300	\$81,800	68.0%	\$108,300	\$161,300
70.0%	\$215,400	-	70.0%	\$107,700	-	68.0%	\$81,800	\$108,300	70.0%	\$161,300	-
						70.0%	\$108,300	-			

Note: Last law to change rates was the Economic Recovery Tax Act of 1981.

1980

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$3,400	0.0%	\$0	\$1,700	0.0%	\$0	\$2,300	0.0%	\$0	\$2,300
14.0%	\$3,400	\$5,500	14.0%	\$1,700	\$2,750	14.0%	\$2,300	\$3,400	14.0%	\$2,300	\$4,400
16.0%	\$5,500	\$7,600	16.0%	\$2,750	\$3,800	16.0%	\$3,400	\$4,400	16.0%	\$4,400	\$6,500
18.0%	\$7,600	\$11,900	18.0%	\$3,800	\$5,950	18.0%	\$4,400	\$6,500	18.0%	\$6,500	\$8,700
21.0%	\$11,900	\$16,000	21.0%	\$5,950	\$8,000	19.0%	\$6,500	\$8,500	22.0%	\$8,700	\$11,800
24.0%	\$16,000	\$20,200	24.0%	\$8,000	\$10,100	21.0%	\$8,500	\$10,800	24.0%	\$11,800	\$15,000
28.0%	\$20,200	\$24,600	28.0%	\$10,100	\$12,300	24.0%	\$10,800	\$12,900	26.0%	\$15,000	\$18,200
32.0%	\$24,600	\$29,900	32.0%	\$12,300	\$14,950	26.0%	\$12,900	\$15,000	31.0%	\$18,200	\$23,500
37.0%	\$29,900	\$35,200	37.0%	\$14,950	\$17,600	30.0%	\$15,000	\$18,200	36.0%	\$23,500	\$28,800
43.0%	\$35,200	\$45,800	43.0%	\$17,600	\$22,900	34.0%	\$18,200	\$23,500	42.0%	\$28,800	\$34,100
49.0%	\$45,800	\$60,000	49.0%	\$22,900	\$30,000	39.0%	\$23,500	\$28,800	46.0%	\$34,100	\$44,700
54.0%	\$60,000	\$85,600	54.0%	\$30,000	\$42,800	44.0%	\$28,800	\$34,100	54.0%	\$44,700	\$60,600
59.0%	\$85,600	\$109,400	59.0%	\$42,800	\$54,700	49.0%	\$34,100	\$41,500	59.0%	\$60,600	\$81,800
64.0%	\$109,400	\$162,400	64.0%	\$54,700	\$81,200	55.0%	\$41,500	\$55,300	63.0%	\$81,800	\$108,300
68.0%	\$162,400	\$215,400	68.0%	\$81,200	\$107,700	63.0%	\$55,300	\$81,800	68.0%	\$108,300	\$161,300
70.0%	\$215,400	-	70.0%	\$107,700	-	68.0%	\$81,800	\$108,300	70.0%	\$161,300	-
						70.0%	\$108,300	-			

Note: Last law to change rates was the Revenue Act of 1978.

1979

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$3,400	0.0%	\$0	\$1,700	0.0%	\$0	\$2,300	0.0%	\$0	\$2,300
14.0%	\$3,400	\$5,500	14.0%	\$1,700	\$2,750	14.0%	\$2,300	\$3,400	14.0%	\$2,300	\$4,400
16.0%	\$5,500	\$7,600	16.0%	\$2,750	\$3,800	16.0%	\$3,400	\$4,400	16.0%	\$4,400	\$6,500
18.0%	\$7,600	\$11,900	18.0%	\$3,800	\$5,950	18.0%	\$4,400	\$6,500	18.0%	\$6,500	\$8,700
21.0%	\$11,900	\$16,000	21.0%	\$5,950	\$8,000	19.0%	\$6,500	\$8,500	22.0%	\$8,700	\$11,800
24.0%	\$16,000	\$20,200	24.0%	\$8,000	\$10,100	21.0%	\$8,500	\$10,800	24.0%	\$11,800	\$15,000
28.0%	\$20,200	\$24,600	28.0%	\$10,100	\$12,300	24.0%	\$10,800	\$12,900	26.0%	\$15,000	\$18,200
32.0%	\$24,600	\$29,900	32.0%	\$12,300	\$14,950	26.0%	\$12,900	\$15,000	31.0%	\$18,200	\$23,500
37.0%	\$29,900	\$35,200	37.0%	\$14,950	\$17,600	30.0%	\$15,000	\$18,200	36.0%	\$23,500	\$28,800
43.0%	\$35,200	\$45,800	43.0%	\$17,600	\$22,900	34.0%	\$18,200	\$23,500	42.0%	\$28,800	\$34,100
49.0%	\$45,800	\$60,000	49.0%	\$22,900	\$30,000	39.0%	\$23,500	\$28,800	46.0%	\$34,100	\$44,700
54.0%	\$60,000	\$85,600	54.0%	\$30,000	\$42,800	44.0%	\$28,800	\$34,100	54.0%	\$44,700	\$60,600
59.0%	\$85,600	\$109,400	59.0%	\$42,800	\$54,700	49.0%	\$34,100	\$41,500	59.0%	\$60,600	\$81,800
64.0%	\$109,400	\$162,400	64.0%	\$54,700	\$81,200	55.0%	\$41,500	\$55,300	63.0%	\$81,800	\$108,300
68.0%	\$162,400	\$215,400	68.0%	\$81,200	\$107,700	63.0%	\$55,300	\$81,800	68.0%	\$108,300	\$161,300
70.0%	\$215,400	-	70.0%	\$107,700	-	68.0%	\$81,800	\$108,300	70.0%	\$161,300	-
						70.0%	\$108,300	-			

Note: Last law to change rates was the Revenue Act of 1978.

1978

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
0.0%	\$0	\$3,200	0.0%	\$0	\$1,600	0.0%	\$0	\$2,200	0.0%	\$0	\$2,200
14.0%	\$3,200	\$4,200	14.0%	\$1,600	\$2,100	14.0%	\$2,200	\$2,700	14.0%	\$2,200	\$3,200
15.0%	\$4,200	\$5,200	15.0%	\$2,100	\$2,600	15.0%	\$2,700	\$3,200	16.0%	\$3,200	\$4,200
16.0%	\$5,200	\$6,200	16.0%	\$2,600	\$3,100	16.0%	\$3,200	\$3,700	18.0%	\$4,200	\$6,200
17.0%	\$6,200	\$7,200	17.0%	\$3,100	\$3,600	17.0%	\$3,700	\$4,200	19.0%	\$6,200	\$8,200
19.0%	\$7,200	\$11,200	19.0%	\$3,600	\$5,600	19.0%	\$4,200	\$6,200	22.0%	\$8,200	\$10,200
22.0%	\$11,200	\$15,200	22.0%	\$5,600	\$7,600	21.0%	\$6,200	\$8,200	23.0%	\$10,200	\$12,200
25.0%	\$15,200	\$19,200	25.0%	\$7,600	\$9,500	24.0%	\$8,200	\$10,200	25.0%	\$12,200	\$14,200
28.0%	\$19,200	\$23,200	28.0%	\$9,500	\$11,600	25.0%	\$10,200	\$12,200	27.0%	\$14,200	\$16,200
32.0%	\$23,200	\$27,200	32.0%	\$11,600	\$13,600	27.0%	\$12,200	\$14,200	28.0%	\$16,200	\$18,200
36.0%	\$27,200	\$31,200	36.0%	\$13,600	\$15,600	29.0%	\$14,200	\$16,200	31.0%	\$18,200	\$20,200
39.0%	\$31,200	\$35,200	39.0%	\$15,600	\$17,600	31.0%	\$16,200	\$18,200	32.0%	\$20,200	\$22,200
42.0%	\$35,200	\$39,200	42.0%	\$17,600	\$19,600	34.0%	\$18,200	\$20,200	35.0%	\$22,200	\$24,200
45.0%	\$39,200	\$43,200	45.0%	\$19,600	\$21,600	36.0%	\$20,200	\$22,200	36.0%	\$24,200	\$26,200
48.0%	\$43,200	\$47,200	48.0%	\$21,600	\$23,600	38.0%	\$22,200	\$24,200	38.0%	\$26,200	\$28,200
50.0%	\$47,200	\$55,200	50.0%	\$23,600	\$27,600	40.0%	\$24,200	\$28,200	41.0%	\$28,200	\$30,200
53.0%	\$55,200	\$67,200	53.0%	\$27,600	\$33,600	45.0%	\$28,200	\$34,200	42.0%	\$30,200	\$34,200
55.0%	\$67,200	\$79,200	55.0%	\$33,600	\$39,600	50.0%	\$34,200	\$40,200	45.0%	\$34,200	\$38,200
58.0%	\$79,200	\$91,200	58.0%	\$39,600	\$45,600	55.0%	\$40,200	\$46,200	48.0%	\$38,200	\$40,200
60.0%	\$91,200	\$103,200	60.0%	\$45,600	\$51,600	60.0%	\$46,200	\$52,200	51.0%	\$40,200	\$42,200
62.0%	\$103,200	\$123,200	62.0%	\$51,600	\$61,600	62.0%	\$52,200	\$62,200	52.0%	\$42,200	\$46,200
64.0%	\$123,200	\$143,200	64.0%	\$61,600	\$71,600	64.0%	\$62,200	\$72,200	55.0%	\$46,200	\$52,200
66.0%	\$143,200	\$163,200	66.0%	\$71,600	\$81,600	66.0%	\$72,200	\$82,200	56.0%	\$52,200	\$54,200
68.0%	\$163,200	\$183,200	68.0%	\$81,600	\$91,600	68.0%	\$82,200	\$92,200	58.0%	\$54,200	\$66,200
69.0%	\$183,200	\$203,200	69.0%	\$91,600	\$101,600	69.0%	\$92,200	\$102,200	59.0%	\$66,200	\$72,200
70.0%	\$203,200	-	70.0%	\$101,600	-	70.0%	\$102,200	-	61.0%	\$72,200	\$78,200
									62.0%	\$78,200	\$82,200
									63.0%	\$82,200	\$90,200
									64.0%	\$90,200	\$102,200
									66.0%	\$102,200	\$122,200
									67.0%	\$122,200	\$142,200
									68.0%	\$142,200	\$162,200
									69.0%	\$162,200	\$182,200
									70.0%	\$182,200	-

Note: Last law to change rates was the Revenue Act of 1978.

1977

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
0.0%	\$0	\$3,200	0.0%	\$0	\$1,600	0.0%	\$0	\$2,200	0.0%	\$0	\$2,200
14.0%	\$3,200	\$4,200	14.0%	\$1,600	\$2,100	14.0%	\$2,200	\$2,700	14.0%	\$2,200	\$3,200
15.0%	\$4,200	\$5,200	15.0%	\$2,100	\$2,600	15.0%	\$2,700	\$3,200	16.0%	\$3,200	\$4,200
16.0%	\$5,200	\$6,200	16.0%	\$2,600	\$3,100	16.0%	\$3,200	\$3,700	18.0%	\$4,200	\$6,200
17.0%	\$6,200	\$7,200	17.0%	\$3,100	\$3,600	17.0%	\$3,700	\$4,200	19.0%	\$6,200	\$8,200
19.0%	\$7,200	\$11,200	19.0%	\$3,600	\$5,600	19.0%	\$4,200	\$6,200	22.0%	\$8,200	\$10,200
22.0%	\$11,200	\$15,200	22.0%	\$5,600	\$7,600	21.0%	\$6,200	\$8,200	23.0%	\$10,200	\$12,200
25.0%	\$15,200	\$19,200	25.0%	\$7,600	\$9,500	24.0%	\$8,200	\$10,200	25.0%	\$12,200	\$14,200
28.0%	\$19,200	\$23,200	28.0%	\$9,500	\$11,600	25.0%	\$10,200	\$12,200	27.0%	\$14,200	\$16,200
32.0%	\$23,200	\$27,200	32.0%	\$11,600	\$13,600	27.0%	\$12,200	\$14,200	28.0%	\$16,200	\$18,200
36.0%	\$27,200	\$31,200	36.0%	\$13,600	\$15,600	29.0%	\$14,200	\$16,200	31.0%	\$18,200	\$20,200
39.0%	\$31,200	\$35,200	39.0%	\$15,600	\$17,600	31.0%	\$16,200	\$18,200	32.0%	\$20,200	\$22,200
42.0%	\$35,200	\$39,200	42.0%	\$17,600	\$19,600	34.0%	\$18,200	\$20,200	35.0%	\$22,200	\$24,200
45.0%	\$39,200	\$43,200	45.0%	\$19,600	\$21,600	36.0%	\$20,200	\$22,200	36.0%	\$24,200	\$26,200
48.0%	\$43,200	\$47,200	48.0%	\$21,600	\$23,600	38.0%	\$22,200	\$24,200	38.0%	\$26,200	\$28,200
50.0%	\$47,200	\$55,200	50.0%	\$23,600	\$27,600	40.0%	\$24,200	\$28,200	41.0%	\$28,200	\$30,200
53.0%	\$55,200	\$67,200	53.0%	\$27,600	\$33,600	45.0%	\$28,200	\$34,200	42.0%	\$30,200	\$34,200
55.0%	\$67,200	\$79,200	55.0%	\$33,600	\$39,600	50.0%	\$34,200	\$40,200	45.0%	\$34,200	\$38,200
58.0%	\$79,200	\$91,200	58.0%	\$39,600	\$45,600	55.0%	\$40,200	\$46,200	48.0%	\$38,200	\$40,200
60.0%	\$91,200	\$103,200	60.0%	\$45,600	\$51,600	60.0%	\$46,200	\$52,200	51.0%	\$40,200	\$42,200
62.0%	\$103,200	\$123,200	62.0%	\$51,600	\$61,600	62.0%	\$52,200	\$62,200	52.0%	\$42,200	\$46,200
64.0%	\$123,200	\$143,200	64.0%	\$61,600	\$71,600	64.0%	\$62,200	\$72,200	55.0%	\$46,200	\$52,200
66.0%	\$143,200	\$163,200	66.0%	\$71,600	\$81,600	66.0%	\$72,200	\$82,200	56.0%	\$52,200	\$54,200
68.0%	\$163,200	\$183,200	68.0%	\$81,600	\$91,600	68.0%	\$82,200	\$92,200	58.0%	\$54,200	\$66,200
69.0%	\$183,200	\$203,200	69.0%	\$91,600	\$101,600	69.0%	\$92,200	\$102,200	59.0%	\$66,200	\$72,200
70.0%	\$203,200	-	70.0%	\$101,600	-	70.0%	\$102,200	-	61.0%	\$72,200	\$78,200
									62.0%	\$78,200	\$82,200
									63.0%	\$82,200	\$90,200
									64.0%	\$90,200	\$102,200
									66.0%	\$102,200	\$122,200
									67.0%	\$122,200	\$142,200
									68.0%	\$142,200	\$162,200
									69.0%	\$162,200	\$182,200
									70.0%	\$182,200	-

Note: Last law to change rates was the Tax Reduction and Simplification Act of 1977.

1976

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	14.0%	\$0	\$500	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	15.0%	\$500	\$1,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	16.0%	\$1,000	\$1,500	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000	17.0%	\$1,500	\$2,000	19.0%	\$4,000	\$6,000
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000	19.0%	\$2,000	\$4,000	22.0%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000	21.0%	\$4,000	\$6,000	23.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000	24.0%	\$6,000	\$8,000	25.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000	27.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000	28.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000	29.0%	\$12,000	\$14,000	31.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000	31.0%	\$14,000	\$16,000	32.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	34.0%	\$16,000	\$18,000	35.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000	36.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	38.0%	\$20,000	\$22,000	38.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	40.0%	\$22,000	\$26,000	41.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	45.0%	\$26,000	\$32,000	42.0%	\$28,000	\$32,000
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	50.0%	\$32,000	\$38,000	45.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	55.0%	\$38,000	\$44,000	48.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	60.0%	\$44,000	\$50,000	51.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	62.0%	\$50,000	\$60,000	52.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000
70.0%	\$200,000	-	70.0%	\$100,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000
									62.0%	\$76,000	\$80,000
									63.0%	\$80,000	\$88,000
									64.0%	\$88,000	\$100,000
									66.0%	\$100,000	\$120,000
									67.0%	\$120,000	\$140,000
									68.0%	\$140,000	\$160,000
									69.0%	\$160,000	\$180,000
									70.0%	\$180,000	-

Note: Last law to change rates was the Tax Reform Act of 1976.

1975

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	14.0%	\$0	\$500	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	15.0%	\$500	\$1,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	16.0%	\$1,000	\$1,500	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000	17.0%	\$1,500	\$2,000	19.0%	\$4,000	\$6,000
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000	19.0%	\$2,000	\$4,000	22.0%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000	21.0%	\$4,000	\$6,000	23.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000	24.0%	\$6,000	\$8,000	25.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000	27.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000	28.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000	29.0%	\$12,000	\$14,000	31.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000	31.0%	\$14,000	\$16,000	32.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	34.0%	\$16,000	\$18,000	35.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000	36.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	38.0%	\$20,000	\$22,000	38.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	40.0%	\$22,000	\$26,000	41.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	45.0%	\$26,000	\$32,000	42.0%	\$28,000	\$32,000
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	50.0%	\$32,000	\$38,000	45.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	55.0%	\$38,000	\$44,000	48.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	60.0%	\$44,000	\$50,000	51.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	62.0%	\$50,000	\$60,000	52.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000
70.0%	\$200,000	-	70.0%	\$100,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000
									62.0%	\$76,000	\$80,000
									63.0%	\$80,000	\$88,000
									64.0%	\$88,000	\$100,000
									66.0%	\$100,000	\$120,000
									67.0%	\$120,000	\$140,000
									68.0%	\$140,000	\$160,000
									69.0%	\$160,000	\$180,000
									70.0%	\$180,000	-

Note: Last law to change rates was the Tax Reform Act of 1969

1974

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	14.0%	\$0	\$500	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	15.0%	\$500	\$1,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	16.0%	\$1,000	\$1,500	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000	17.0%	\$1,500	\$2,000	19.0%	\$4,000	\$6,000
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000	19.0%	\$2,000	\$4,000	22.0%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000	21.0%	\$4,000	\$6,000	23.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000	24.0%	\$6,000	\$8,000	25.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000	27.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000	28.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000	29.0%	\$12,000	\$14,000	31.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000	31.0%	\$14,000	\$16,000	32.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	34.0%	\$16,000	\$18,000	35.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000	36.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	38.0%	\$20,000	\$22,000	38.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	40.0%	\$22,000	\$26,000	41.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	45.0%	\$26,000	\$32,000	42.0%	\$28,000	\$32,000
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	50.0%	\$32,000	\$38,000	45.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	55.0%	\$38,000	\$44,000	48.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	60.0%	\$44,000	\$50,000	51.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	62.0%	\$50,000	\$60,000	52.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000
70.0%	\$200,000	-	70.0%	\$100,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000
									62.0%	\$76,000	\$80,000
									63.0%	\$80,000	\$88,000
									64.0%	\$88,000	\$100,000
									66.0%	\$100,000	\$120,000
									67.0%	\$120,000	\$140,000
									68.0%	\$140,000	\$160,000
									69.0%	\$160,000	\$180,000
									70.0%	\$180,000	-

Note: Last law to change rates was the Tax Reform Act of 1969.

1973

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	14.0%	\$0	\$500	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	15.0%	\$500	\$1,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	16.0%	\$1,000	\$1,500	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000	17.0%	\$1,500	\$2,000	19.0%	\$4,000	\$6,000
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000	19.0%	\$2,000	\$4,000	22.0%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000	21.0%	\$4,000	\$6,000	23.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000	24.0%	\$6,000	\$8,000	25.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000	27.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000	28.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000	29.0%	\$12,000	\$14,000	31.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000	31.0%	\$14,000	\$16,000	32.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	34.0%	\$16,000	\$18,000	35.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000	36.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	38.0%	\$20,000	\$22,000	38.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	40.0%	\$22,000	\$26,000	41.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	45.0%	\$26,000	\$32,000	42.0%	\$28,000	\$32,000
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	50.0%	\$32,000	\$38,000	45.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	55.0%	\$38,000	\$44,000	48.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	60.0%	\$44,000	\$50,000	51.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	62.0%	\$50,000	\$60,000	52.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000
70.0%	\$200,000	-	70.0%	\$100,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000
									62.0%	\$76,000	\$80,000
									63.0%	\$80,000	\$88,000
									64.0%	\$88,000	\$100,000
									66.0%	\$100,000	\$120,000
									67.0%	\$120,000	\$140,000
									68.0%	\$140,000	\$160,000
									69.0%	\$160,000	\$180,000
									70.0%	\$180,000	-

Note: Last law to change rates was the Tax Reform Act of 1969.

1972

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	14.0%	\$0	\$500	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	15.0%	\$500	\$1,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	16.0%	\$1,000	\$1,500	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000	17.0%	\$1,500	\$2,000	19.0%	\$4,000	\$6,000
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000	19.0%	\$2,000	\$4,000	22.0%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000	21.0%	\$4,000	\$6,000	23.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000	24.0%	\$6,000	\$8,000	25.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000	27.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000	28.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000	29.0%	\$12,000	\$14,000	31.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000	31.0%	\$14,000	\$16,000	32.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	34.0%	\$16,000	\$18,000	35.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000	36.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	38.0%	\$20,000	\$22,000	38.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	40.0%	\$22,000	\$26,000	41.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	45.0%	\$26,000	\$32,000	42.0%	\$28,000	\$32,000
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	50.0%	\$32,000	\$38,000	45.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	55.0%	\$38,000	\$44,000	48.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	60.0%	\$44,000	\$50,000	51.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	62.0%	\$50,000	\$60,000	52.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000
70.0%	\$200,000	-	70.0%	\$100,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000
									62.0%	\$76,000	\$80,000
									63.0%	\$80,000	\$88,000
									64.0%	\$88,000	\$100,000
									66.0%	\$100,000	\$120,000
									67.0%	\$120,000	\$140,000
									68.0%	\$140,000	\$160,000
									69.0%	\$160,000	\$180,000
									70.0%	\$180,000	-

Note: Last law to change rates was the Tax Reform Act of 1969.

1971

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	14.0%	\$0	\$500	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	15.0%	\$500	\$1,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	16.0%	\$1,000	\$1,500	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000	17.0%	\$1,500	\$2,000	19.0%	\$4,000	\$6,000
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000	19.0%	\$2,000	\$4,000	22.0%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000	21.0%	\$4,000	\$6,000	23.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000	24.0%	\$6,000	\$8,000	25.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000	27.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000	28.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000	29.0%	\$12,000	\$14,000	31.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000	31.0%	\$14,000	\$16,000	32.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	34.0%	\$16,000	\$18,000	35.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000	36.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	38.0%	\$20,000	\$22,000	38.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	40.0%	\$22,000	\$26,000	41.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	45.0%	\$26,000	\$32,000	42.0%	\$28,000	\$32,000
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	50.0%	\$32,000	\$38,000	45.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	55.0%	\$38,000	\$44,000	48.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	60.0%	\$44,000	\$50,000	51.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	62.0%	\$50,000	\$60,000	52.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000
70.0%	\$200,000	-	70.0%	\$100,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000
									62.0%	\$76,000	\$80,000
									63.0%	\$80,000	\$88,000
									64.0%	\$88,000	\$100,000
									66.0%	\$100,000	\$120,000
									67.0%	\$120,000	\$140,000
									68.0%	\$140,000	\$160,000
									69.0%	\$160,000	\$180,000
									70.0%	\$180,000	-

Note: Last law to change rates was the Tax Reform Act of 1969.

1970

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	Same as Married Filing Separately			16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		18.0%	\$2,000	\$4,000		
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000		20.0%	\$4,000	\$6,000		
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000		22.0%	\$6,000	\$8,000		
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000		25.0%	\$8,000	\$10,000		
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000		27.0%	\$10,000	\$12,000		
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000		31.0%	\$12,000	\$14,000		
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000		32.0%	\$14,000	\$16,000		
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000		35.0%	\$16,000	\$18,000		
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000		36.0%	\$18,000	\$20,000		
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000		40.0%	\$20,000	\$22,000		
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000		41.0%	\$22,000	\$24,000		
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000		43.0%	\$24,000	\$26,000		
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000		45.0%	\$26,000	\$28,000		
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	46.0%	\$28,000	\$32,000			
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	48.0%	\$32,000	\$36,000			
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	50.0%	\$36,000	\$38,000			
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	52.0%	\$38,000	\$40,000			
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	53.0%	\$40,000	\$44,000			
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000			
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000			
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000			
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000			
70.0%	\$200,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000			
						62.0%	\$76,000	\$80,000			
						63.0%	\$80,000	\$88,000			
						64.0%	\$88,000	\$100,000			
						66.0%	\$100,000	\$120,000			
						67.0%	\$120,000	\$140,000			
						68.0%	\$140,000	\$160,000			
						69.0%	\$160,000	\$180,000			
						70.0%	\$180,000	-			

Note: Rates given here exclude the effect of a 2.5 percent surtax. Last law to change rates was the Tax Reform Act of 1969.

1969

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	Same as Married Filing Separately			16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		18.0%	\$2,000	\$4,000		
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000		20.0%	\$4,000	\$6,000		
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000		22.0%	\$6,000	\$8,000		
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000		25.0%	\$8,000	\$10,000		
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000		27.0%	\$10,000	\$12,000		
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000		31.0%	\$12,000	\$14,000		
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000		32.0%	\$14,000	\$16,000		
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000		35.0%	\$16,000	\$18,000		
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000		36.0%	\$18,000	\$20,000		
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000		40.0%	\$20,000	\$22,000		
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000		41.0%	\$22,000	\$24,000		
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000		43.0%	\$24,000	\$26,000		
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000		45.0%	\$26,000	\$28,000		
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	46.0%	\$28,000	\$32,000			
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	48.0%	\$32,000	\$36,000			
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	50.0%	\$36,000	\$38,000			
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	52.0%	\$38,000	\$40,000			
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	53.0%	\$40,000	\$44,000			
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000			
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000			
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000			
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000			
70.0%	\$200,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000			
						62.0%	\$76,000	\$80,000			
						63.0%	\$80,000	\$88,000			
						64.0%	\$88,000	\$100,000			
						66.0%	\$100,000	\$120,000			
						67.0%	\$120,000	\$140,000			
						68.0%	\$140,000	\$160,000			
						69.0%	\$160,000	\$180,000			
						70.0%	\$180,000	-			

Note: Rates here exclude the effect of 10-percent surtax. Last law to change rates was the Tax Reform Act of 1969.

1968

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	Same as Married Filing Separately			16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		18.0%	\$2,000	\$4,000		
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000		20.0%	\$4,000	\$6,000		
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000		22.0%	\$6,000	\$8,000		
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000		25.0%	\$8,000	\$10,000		
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000		27.0%	\$10,000	\$12,000		
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000		31.0%	\$12,000	\$14,000		
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000		32.0%	\$14,000	\$16,000		
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000		35.0%	\$16,000	\$18,000		
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000		36.0%	\$18,000	\$20,000		
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	40.0%	\$20,000	\$22,000			
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	41.0%	\$22,000	\$24,000			
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	43.0%	\$24,000	\$26,000			
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	45.0%	\$26,000	\$28,000			
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	46.0%	\$28,000	\$32,000			
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	48.0%	\$32,000	\$36,000			
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	50.0%	\$36,000	\$38,000			
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	52.0%	\$38,000	\$40,000			
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	53.0%	\$40,000	\$44,000			
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000			
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000			
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000			
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000			
70.0%	\$200,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000			
						62.0%	\$76,000	\$80,000			
						63.0%	\$80,000	\$88,000			
						64.0%	\$88,000	\$100,000			
						66.0%	\$100,000	\$120,000			
						67.0%	\$120,000	\$140,000			
						68.0%	\$140,000	\$160,000			
						69.0%	\$160,000	\$180,000			
						70.0%	\$180,000	-			

Note: Rates given here exclude the effect of a 7.5 percent surtax. Last law to change rates was the Tax Reform Act of 1964.

1967

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	Same as Married Filing Separately			16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		18.0%	\$2,000	\$4,000		
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000		20.0%	\$4,000	\$6,000		
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000		22.0%	\$6,000	\$8,000		
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000		25.0%	\$8,000	\$10,000		
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000		27.0%	\$10,000	\$12,000		
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000		31.0%	\$12,000	\$14,000		
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000		32.0%	\$14,000	\$16,000		
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000		35.0%	\$16,000	\$18,000		
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000		36.0%	\$18,000	\$20,000		
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	40.0%	\$20,000	\$22,000			
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	41.0%	\$22,000	\$24,000			
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	43.0%	\$24,000	\$26,000			
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	45.0%	\$26,000	\$28,000			
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	46.0%	\$28,000	\$32,000			
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	48.0%	\$32,000	\$36,000			
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	50.0%	\$36,000	\$38,000			
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	52.0%	\$38,000	\$40,000			
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	53.0%	\$40,000	\$44,000			
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000			
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000			
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000			
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000			
70.0%	\$200,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000			
						62.0%	\$76,000	\$80,000			
						63.0%	\$80,000	\$88,000			
						64.0%	\$88,000	\$100,000			
						66.0%	\$100,000	\$120,000			
						67.0%	\$120,000	\$140,000			
						68.0%	\$140,000	\$160,000			
						69.0%	\$160,000	\$180,000			
						70.0%	\$180,000	-			

Note: Last law to change rates was the Tax Reform Act of 1964.

1966

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	Same as Married Filing Separately			16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		18.0%	\$2,000	\$4,000		
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000		20.0%	\$4,000	\$6,000		
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000		22.0%	\$6,000	\$8,000		
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000		25.0%	\$8,000	\$10,000		
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000		27.0%	\$10,000	\$12,000		
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000		31.0%	\$12,000	\$14,000		
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000		32.0%	\$14,000	\$16,000		
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000		35.0%	\$16,000	\$18,000		
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000		36.0%	\$18,000	\$20,000		
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	40.0%	\$20,000	\$22,000			
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	41.0%	\$22,000	\$24,000			
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	43.0%	\$24,000	\$26,000			
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	45.0%	\$26,000	\$28,000			
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	46.0%	\$28,000	\$32,000			
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	48.0%	\$32,000	\$36,000			
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	50.0%	\$36,000	\$38,000			
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	52.0%	\$38,000	\$40,000			
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	53.0%	\$40,000	\$44,000			
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000			
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000			
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000			
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000			
70.0%	\$200,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000			
						62.0%	\$76,000	\$80,000			
						63.0%	\$80,000	\$88,000			
						64.0%	\$88,000	\$100,000			
						66.0%	\$100,000	\$120,000			
						67.0%	\$120,000	\$140,000			
						68.0%	\$140,000	\$160,000			
						69.0%	\$160,000	\$180,000			
						70.0%	\$180,000	-			

Note: Last law to change rates was the Tax Reform Act of 1964.

1965

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	Same as Married Filing Separately			16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		18.0%	\$2,000	\$4,000		
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000		20.0%	\$4,000	\$6,000		
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000		22.0%	\$6,000	\$8,000		
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000		25.0%	\$8,000	\$10,000		
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000		27.0%	\$10,000	\$12,000		
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000		31.0%	\$12,000	\$14,000		
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000		32.0%	\$14,000	\$16,000		
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000		35.0%	\$16,000	\$18,000		
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000		36.0%	\$18,000	\$20,000		
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	40.0%	\$20,000	\$22,000			
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	41.0%	\$22,000	\$24,000			
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	43.0%	\$24,000	\$26,000			
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	45.0%	\$26,000	\$28,000			
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	46.0%	\$28,000	\$32,000			
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	48.0%	\$32,000	\$36,000			
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	50.0%	\$36,000	\$38,000			
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	52.0%	\$38,000	\$40,000			
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	53.0%	\$40,000	\$44,000			
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000			
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000			
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000			
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000			
70.0%	\$200,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000			
						62.0%	\$76,000	\$80,000			
						63.0%	\$80,000	\$88,000			
						64.0%	\$88,000	\$100,000			
						66.0%	\$100,000	\$120,000			
						67.0%	\$120,000	\$140,000			
						68.0%	\$140,000	\$160,000			
						69.0%	\$160,000	\$180,000			
						70.0%	\$180,000	-			

Note: Last law to change rates was the Tax Reform Act of 1964.

1964

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
16.0%	\$0	\$1,000	16.0%	\$0	\$500				16.0%	\$0	\$1,000
16.5%	\$1,000	\$2,000	16.5%	\$500	\$1,000	Same as Married Filing Separately			17.5%	\$1,000	\$2,000
17.5%	\$2,000	\$3,000	17.5%	\$1,000	\$1,500		19.0%	\$2,000	\$4,000		
18.0%	\$3,000	\$4,000	18.0%	\$1,500	\$2,000		22.0%	\$4,000	\$6,000		
20.0%	\$4,000	\$8,000	20.0%	\$2,000	\$4,000		23.0%	\$6,000	\$8,000		
23.5%	\$8,000	\$12,000	23.5%	\$4,000	\$6,000		27.0%	\$8,000	\$10,000		
27.0%	\$12,000	\$16,000	27.0%	\$6,000	\$8,000		29.0%	\$10,000	\$12,000		
30.5%	\$16,000	\$20,000	30.5%	\$8,000	\$10,000		32.0%	\$12,000	\$14,000		
34.0%	\$20,000	\$24,000	34.0%	\$10,000	\$12,000		34.0%	\$14,000	\$16,000		
37.5%	\$24,000	\$28,000	37.5%	\$12,000	\$14,000		37.5%	\$16,000	\$18,000		
41.0%	\$28,000	\$32,000	41.0%	\$14,000	\$16,000		39.0%	\$18,000	\$20,000		
44.5%	\$32,000	\$36,000	44.5%	\$16,000	\$18,000		42.5%	\$20,000	\$22,000		
47.5%	\$36,000	\$40,000	47.5%	\$18,000	\$20,000		43.5%	\$22,000	\$24,000		
50.5%	\$40,000	\$44,000	50.5%	\$20,000	\$22,000		45.5%	\$24,000	\$26,000		
53.5%	\$44,000	\$52,000	53.5%	\$22,000	\$26,000		47.0%	\$26,000	\$28,000		
56.0%	\$52,000	\$64,000	56.0%	\$26,000	\$32,000		48.5%	\$28,000	\$32,000		
58.5%	\$64,000	\$76,000	58.5%	\$32,000	\$38,000		51.5%	\$32,000	\$36,000		
61.0%	\$76,000	\$88,000	61.0%	\$38,000	\$44,000		53.0%	\$36,000	\$38,000		
63.5%	\$88,000	\$100,000	63.5%	\$44,000	\$50,000		54.0%	\$38,000	\$40,000		
66.0%	\$100,000	\$120,000	66.0%	\$50,000	\$60,000		56.0%	\$40,000	\$44,000		
68.5%	\$120,000	\$140,000	68.5%	\$60,000	\$70,000		58.5%	\$44,000	\$50,000		
71.0%	\$140,000	\$160,000	71.0%	\$70,000	\$80,000	59.5%	\$50,000	\$52,000			
73.5%	\$160,000	\$180,000	73.5%	\$80,000	\$90,000	61.0%	\$52,000	\$60,000			
75.0%	\$180,000	\$200,000	75.0%	\$90,000	\$100,000	62.0%	\$60,000	\$64,000			
76.5%	\$200,000	\$400,000	76.5%	\$100,000	\$200,000	63.5%	\$64,000	\$70,000			
77.0%	\$400,000	-	77.0%	\$200,000	-	65.0%	\$70,000	\$76,000			
						66.0%	\$76,000	\$80,000			
						67.0%	\$80,000	\$88,000			
						69.0%	\$88,000	\$90,000			
						69.5%	\$90,000	\$100,000			
						71.0%	\$100,000	\$120,000			
						72.5%	\$120,000	\$140,000			
						74.0%	\$140,000	\$160,000			
						75.0%	\$160,000	\$180,000			
						75.5%	\$180,000	\$200,000			
						77.0%	\$200,000	-			

Note: Last law to change rates was the Tax Reform Act of 1964.

1963

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000	20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000	24.0%	\$4,000	\$6,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$6,000	\$8,000	26.0%	\$6,000	\$8,000
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		30.0%	\$8,000	\$10,000	30.0%	\$8,000	\$10,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$10,000	\$12,000	32.0%	\$10,000	\$12,000
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		36.0%	\$12,000	\$14,000	36.0%	\$12,000	\$14,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$14,000	\$16,000	39.0%	\$14,000	\$16,000
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		42.0%	\$16,000	\$18,000	42.0%	\$16,000	\$18,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$18,000	\$20,000	43.0%	\$18,000	\$20,000
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		47.0%	\$20,000	\$22,000	47.0%	\$20,000	\$22,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000	49.0%	\$22,000	\$24,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000	52.0%	\$24,000	\$28,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000	54.0%	\$28,000	\$32,000	54.0%	\$28,000	\$32,000	
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000	58.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000	
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000	62.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000	
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000	66.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000	
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000	68.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000	
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000	71.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000	
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000	
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000	
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000	
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000	
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000	
						90.0%	\$200,000	\$300,000	90.0%	\$200,000	\$300,000	
						91.0%	\$300,000	-	91.0%	\$300,000	-	

Note: Last law to change rates was the Internal Revenue Code of 1954.

1962

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000	20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000	24.0%	\$4,000	\$6,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$6,000	\$8,000	26.0%	\$6,000	\$8,000
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		30.0%	\$8,000	\$10,000	30.0%	\$8,000	\$10,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$10,000	\$12,000	32.0%	\$10,000	\$12,000
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		36.0%	\$12,000	\$14,000	36.0%	\$12,000	\$14,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$14,000	\$16,000	39.0%	\$14,000	\$16,000
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		42.0%	\$16,000	\$18,000	42.0%	\$16,000	\$18,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$18,000	\$20,000	43.0%	\$18,000	\$20,000
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		47.0%	\$20,000	\$22,000	47.0%	\$20,000	\$22,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000	49.0%	\$22,000	\$24,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000	52.0%	\$24,000	\$28,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000	54.0%	\$28,000	\$32,000	54.0%	\$28,000	\$32,000	
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000	58.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000	
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000	62.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000	
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000	66.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000	
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000	68.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000	
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000	71.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000	
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000	
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000	
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000	
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000	
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000	
						90.0%	\$200,000	\$300,000	90.0%	\$200,000	\$300,000	
						91.0%	\$300,000	-	91.0%	\$300,000	-	

Note: Last law to change rates was the Internal Revenue Code of 1954.

1961

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over

20.0%	\$0	\$4,000	20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000
91.0%	\$400,000	-	91.0%	\$200,000	-

**Same as
Married Filing Separately**

20.0%	\$0	\$2,000
21.0%	\$2,000	\$4,000
24.0%	\$4,000	\$6,000
26.0%	\$6,000	\$8,000
30.0%	\$8,000	\$10,000
32.0%	\$10,000	\$12,000
36.0%	\$12,000	\$14,000
39.0%	\$14,000	\$16,000
42.0%	\$16,000	\$18,000
43.0%	\$18,000	\$20,000
47.0%	\$20,000	\$22,000
49.0%	\$22,000	\$24,000
52.0%	\$24,000	\$28,000
54.0%	\$28,000	\$32,000
58.0%	\$32,000	\$38,000
62.0%	\$38,000	\$44,000
66.0%	\$44,000	\$50,000
68.0%	\$50,000	\$60,000
71.0%	\$60,000	\$70,000
74.0%	\$70,000	\$80,000
76.0%	\$80,000	\$90,000
80.0%	\$90,000	\$100,000
83.0%	\$100,000	\$150,000
87.0%	\$150,000	\$200,000
90.0%	\$200,000	\$300,000
91.0%	\$300,000	-

Note: Last law to change rates was the Internal Revenue Code of 1954.

1960

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000	20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000	24.0%	\$4,000	\$6,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$6,000	\$8,000	26.0%	\$6,000	\$8,000
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		30.0%	\$8,000	\$10,000	30.0%	\$8,000	\$10,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$10,000	\$12,000	32.0%	\$10,000	\$12,000
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		36.0%	\$12,000	\$14,000	36.0%	\$12,000	\$14,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$14,000	\$16,000	39.0%	\$14,000	\$16,000
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		42.0%	\$16,000	\$18,000	42.0%	\$16,000	\$18,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$18,000	\$20,000	43.0%	\$18,000	\$20,000
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		47.0%	\$20,000	\$22,000	47.0%	\$20,000	\$22,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000	49.0%	\$22,000	\$24,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000	52.0%	\$24,000	\$28,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000	54.0%	\$28,000	\$32,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		58.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		62.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		66.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		68.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		71.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000	
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000	
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000	
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000	
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000	
						90.0%	\$200,000	\$300,000	90.0%	\$200,000	\$300,000	
						91.0%	\$300,000	-	91.0%	\$300,000	-	

Note: Last law to change rates was the Internal Revenue Code of 1954.

1959

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000	20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000	24.0%	\$4,000	\$6,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$6,000	\$8,000	26.0%	\$6,000	\$8,000
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		30.0%	\$8,000	\$10,000	30.0%	\$8,000	\$10,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$10,000	\$12,000	32.0%	\$10,000	\$12,000
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		36.0%	\$12,000	\$14,000	36.0%	\$12,000	\$14,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$14,000	\$16,000	39.0%	\$14,000	\$16,000
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		42.0%	\$16,000	\$18,000	42.0%	\$16,000	\$18,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$18,000	\$20,000	43.0%	\$18,000	\$20,000
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		47.0%	\$20,000	\$22,000	47.0%	\$20,000	\$22,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000	49.0%	\$22,000	\$24,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000	52.0%	\$24,000	\$28,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000	54.0%	\$28,000	\$32,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		58.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		62.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		66.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		68.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		71.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000	
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000	
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000	
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000	
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000	
						90.0%	\$200,000	\$300,000	90.0%	\$200,000	\$300,000	
						91.0%	\$300,000	-	91.0%	\$300,000	-	

Note: Last law to change rates was the Internal Revenue Code of 1954.

1958

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over

20.0%	\$0	\$4,000	20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000
91.0%	\$400,000	-	91.0%	\$200,000	-

**Same as
Married Filing Separately**

20.0%	\$0	\$2,000
21.0%	\$2,000	\$4,000
24.0%	\$4,000	\$6,000
26.0%	\$6,000	\$8,000
30.0%	\$8,000	\$10,000
32.0%	\$10,000	\$12,000
36.0%	\$12,000	\$14,000
39.0%	\$14,000	\$16,000
42.0%	\$16,000	\$18,000
43.0%	\$18,000	\$20,000
47.0%	\$20,000	\$22,000
49.0%	\$22,000	\$24,000
52.0%	\$24,000	\$28,000
54.0%	\$28,000	\$32,000
58.0%	\$32,000	\$38,000
62.0%	\$38,000	\$44,000
66.0%	\$44,000	\$50,000
68.0%	\$50,000	\$60,000
71.0%	\$60,000	\$70,000
74.0%	\$70,000	\$80,000
76.0%	\$80,000	\$90,000
80.0%	\$90,000	\$100,000
83.0%	\$100,000	\$150,000
87.0%	\$150,000	\$200,000
90.0%	\$200,000	\$300,000
91.0%	\$300,000	-

Note: Last law to change rates was the Internal Revenue Code of 1954.

1957

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000	20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000	24.0%	\$4,000	\$6,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$6,000	\$8,000	26.0%	\$6,000	\$8,000
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		30.0%	\$8,000	\$10,000	30.0%	\$8,000	\$10,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$10,000	\$12,000	32.0%	\$10,000	\$12,000
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		36.0%	\$12,000	\$14,000	36.0%	\$12,000	\$14,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$14,000	\$16,000	39.0%	\$14,000	\$16,000
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		42.0%	\$16,000	\$18,000	42.0%	\$16,000	\$18,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$18,000	\$20,000	43.0%	\$18,000	\$20,000
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		47.0%	\$20,000	\$22,000	47.0%	\$20,000	\$22,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000	49.0%	\$22,000	\$24,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000	52.0%	\$24,000	\$28,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000	54.0%	\$28,000	\$32,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		58.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		62.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		66.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		68.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		71.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000	
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000	
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000	
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000	
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000	
						90.0%	\$200,000	\$300,000	90.0%	\$200,000	\$300,000	
						91.0%	\$300,000	-	91.0%	\$300,000	-	

Note: Last law to change rates was the Internal Revenue Code of 1954.

1956

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000	20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000	24.0%	\$4,000	\$6,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$6,000	\$8,000	26.0%	\$6,000	\$8,000
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		30.0%	\$8,000	\$10,000	30.0%	\$8,000	\$10,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$10,000	\$12,000	32.0%	\$10,000	\$12,000
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		36.0%	\$12,000	\$14,000	36.0%	\$12,000	\$14,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$14,000	\$16,000	39.0%	\$14,000	\$16,000
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		42.0%	\$16,000	\$18,000	42.0%	\$16,000	\$18,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$18,000	\$20,000	43.0%	\$18,000	\$20,000
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		47.0%	\$20,000	\$22,000	47.0%	\$20,000	\$22,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000	49.0%	\$22,000	\$24,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000	52.0%	\$24,000	\$28,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000	54.0%	\$28,000	\$32,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		58.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		62.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		66.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		68.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		71.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000	
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000	
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000	
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000	
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000	
						90.0%	\$200,000	\$300,000	90.0%	\$200,000	\$300,000	
						91.0%	\$300,000	-	91.0%	\$300,000	-	

Note: Last law to change rates was the Internal Revenue Code of 1954.

1955

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over

20.0%	\$0	\$4,000	20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000
91.0%	\$400,000	-	91.0%	\$200,000	-

**Same as
Married Filing Separately**

20.0%	\$0	\$2,000
21.0%	\$2,000	\$4,000
24.0%	\$4,000	\$6,000
26.0%	\$6,000	\$8,000
30.0%	\$8,000	\$10,000
32.0%	\$10,000	\$12,000
36.0%	\$12,000	\$14,000
39.0%	\$14,000	\$16,000
42.0%	\$16,000	\$18,000
43.0%	\$18,000	\$20,000
47.0%	\$20,000	\$22,000
49.0%	\$22,000	\$24,000
52.0%	\$24,000	\$28,000
54.0%	\$28,000	\$32,000
58.0%	\$32,000	\$38,000
62.0%	\$38,000	\$44,000
66.0%	\$44,000	\$50,000
68.0%	\$50,000	\$60,000
71.0%	\$60,000	\$70,000
74.0%	\$70,000	\$80,000
76.0%	\$80,000	\$90,000
80.0%	\$90,000	\$100,000
83.0%	\$100,000	\$150,000
87.0%	\$150,000	\$200,000
90.0%	\$200,000	\$300,000
91.0%	\$300,000	-

Note: Last law to change rates was the Internal Revenue Code of 1954.

1954

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.	20.0%		\$0	\$2,000		Same as Married Filing Separately	20.0%		\$0	\$2,000	
	22.0%	\$2,000	\$4,000	21.0%	\$2,000		\$4,000				
	26.0%	\$4,000	\$6,000	24.0%	\$4,000		\$6,000				
	30.0%	\$6,000	\$8,000	26.0%	\$6,000		\$8,000				
	34.0%	\$8,000	\$10,000	30.0%	\$8,000		\$10,000				
	38.0%	\$10,000	\$12,000	32.0%	\$10,000		\$12,000				
	43.0%	\$12,000	\$14,000	36.0%	\$12,000		\$14,000				
	47.0%	\$14,000	\$16,000	39.0%	\$14,000		\$16,000				
	50.0%	\$16,000	\$18,000	42.0%	\$16,000		\$18,000				
	53.0%	\$18,000	\$20,000	43.0%	\$18,000		\$20,000				
	56.0%	\$20,000	\$22,000	47.0%	\$20,000		\$22,000				
	59.0%	\$22,000	\$26,000	49.0%	\$22,000		\$24,000				
	62.0%	\$26,000	\$32,000	52.0%	\$24,000		\$28,000				
	65.0%	\$32,000	\$38,000	54.0%	\$28,000		\$32,000				
	69.0%	\$38,000	\$44,000	58.0%	\$32,000		\$38,000				
	72.0%	\$44,000	\$50,000	62.0%	\$38,000		\$44,000				
	75.0%	\$50,000	\$60,000	66.0%	\$44,000		\$50,000				
	78.0%	\$60,000	\$70,000	68.0%	\$50,000		\$60,000				
	81.0%	\$70,000	\$80,000	71.0%	\$60,000		\$70,000				
84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000						
87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000						
89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000						
90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000						
91.0%	\$200,000	-	87.0%	\$150,000	\$200,000						
			90.0%	\$200,000	\$300,000						
			91.0%	\$300,000	-						

Note: Last law to change rates was the Internal Revenue Code of 1954, under which the 3 percent normal tax and the surtax rates were combined in a single set of rates and the maximum effective tax on net income was 87 percent of income.

1953

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
			22.2%	\$0	\$2,000				22.2%	\$0	\$2,000
Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.			24.6%	\$2,000	\$4,000	Same as Married Filing Separately			23.4%	\$2,000	\$4,000
			29.0%	\$4,000	\$6,000		27.0%	\$4,000	\$6,000		
			34.0%	\$6,000	\$8,000		29.0%	\$6,000	\$8,000		
			38.0%	\$8,000	\$10,000		34.0%	\$8,000	\$10,000		
			42.0%	\$10,000	\$12,000		35.0%	\$10,000	\$12,000		
			48.0%	\$12,000	\$14,000		41.0%	\$12,000	\$14,000		
			53.0%	\$14,000	\$16,000		44.0%	\$14,000	\$16,000		
			56.0%	\$16,000	\$18,000		47.0%	\$16,000	\$18,000		
			59.0%	\$18,000	\$20,000		48.0%	\$18,000	\$20,000		
			62.0%	\$20,000	\$22,000		52.0%	\$20,000	\$22,000		
			66.0%	\$22,000	\$26,000		54.0%	\$22,000	\$24,000		
			67.0%	\$26,000	\$32,000		57.0%	\$24,000	\$28,000		
			68.0%	\$32,000	\$38,000		60.0%	\$28,000	\$32,000		
			72.0%	\$38,000	\$44,000		63.0%	\$32,000	\$38,000		
			75.0%	\$44,000	\$50,000		66.0%	\$38,000	\$44,000		
			77.0%	\$50,000	\$60,000		71.0%	\$44,000	\$50,000		
			80.0%	\$60,000	\$70,000		72.0%	\$50,000	\$60,000		
		83.0%	\$70,000	\$80,000	73.0%	\$60,000	\$70,000				
		85.0%	\$80,000	\$90,000	77.0%	\$70,000	\$80,000				
		88.0%	\$90,000	\$100,000	79.0%	\$80,000	\$90,000				
		90.0%	\$100,000	\$150,000	81.0%	\$90,000	\$100,000				
		91.0%	\$150,000	\$200,000	85.0%	\$100,000	\$150,000				
		92.0%	\$200,000	-	88.0%	\$150,000	\$200,000				
					91.0%	\$200,000	\$300,000				
					92.0%	\$300,000	-				

Note: Tax rates include normal tax of 3 percent plus applicable surtax, and the maximum effective tax rate on net income was 88 percent. Last law to change rates was the Revenue Act of 1951.

1952

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.			22.2%	\$0	\$2,000	Same as Married Filing Separately			22.2%	\$0	\$2,000
			24.6%	\$2,000	\$4,000		23.4%	\$2,000	\$4,000		
			29.0%	\$4,000	\$6,000		27.0%	\$4,000	\$6,000		
			34.0%	\$6,000	\$8,000		29.0%	\$6,000	\$8,000		
			38.0%	\$8,000	\$10,000		34.0%	\$8,000	\$10,000		
			42.0%	\$10,000	\$12,000		35.0%	\$10,000	\$12,000		
			48.0%	\$12,000	\$14,000		41.0%	\$12,000	\$14,000		
			53.0%	\$14,000	\$16,000		44.0%	\$14,000	\$16,000		
			56.0%	\$16,000	\$18,000		47.0%	\$16,000	\$18,000		
			59.0%	\$18,000	\$20,000		48.0%	\$18,000	\$20,000		
			62.0%	\$20,000	\$22,000		52.0%	\$20,000	\$22,000		
			66.0%	\$22,000	\$26,000		54.0%	\$22,000	\$24,000		
			67.0%	\$26,000	\$32,000		57.0%	\$24,000	\$28,000		
			68.0%	\$32,000	\$38,000		60.0%	\$28,000	\$32,000		
			72.0%	\$38,000	\$44,000		63.0%	\$32,000	\$38,000		
			75.0%	\$44,000	\$50,000		66.0%	\$38,000	\$44,000		
			77.0%	\$50,000	\$60,000		71.0%	\$44,000	\$50,000		
		80.0%	\$60,000	\$70,000	72.0%	\$50,000	\$60,000				
		83.0%	\$70,000	\$80,000	73.0%	\$60,000	\$70,000				
		85.0%	\$80,000	\$90,000	77.0%	\$70,000	\$80,000				
		88.0%	\$90,000	\$100,000	79.0%	\$80,000	\$90,000				
		90.0%	\$100,000	\$150,000	81.0%	\$90,000	\$100,000				
		91.0%	\$150,000	\$200,000	85.0%	\$100,000	\$150,000				
		92.0%	\$200,000	-	88.0%	\$150,000	\$200,000				
					91.0%	\$200,000	\$300,000				
					92.0%	\$300,000	-				

Note: Tax rates include normal tax of 3 percent plus applicable surtax, and the maximum effective tax rate on net income was 88 percent. Last law to change rates was the Revenue Act of 1951.

1951

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over
Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.			20.4%	\$0	\$2,000	Same as Married Filing Separately			Same as Married Filing Separately		
			22.4%	\$2,000	\$4,000						
			27.0%	\$4,000	\$6,000						
			30.0%	\$6,000	\$8,000						
			35.0%	\$8,000	\$10,000						
			39.0%	\$10,000	\$12,000						
			43.0%	\$12,000	\$14,000						
			48.0%	\$14,000	\$16,000						
			51.0%	\$16,000	\$18,000						
			54.0%	\$18,000	\$20,000						
			57.0%	\$20,000	\$22,000						
			60.0%	\$22,000	\$26,000						
			63.0%	\$26,000	\$32,000						
			66.0%	\$32,000	\$38,000						
			69.0%	\$38,000	\$44,000						
			73.0%	\$44,000	\$50,000						
75.0%	\$50,000	\$60,000									
78.0%	\$60,000	\$70,000									
82.0%	\$70,000	\$80,000									
84.0%	\$80,000	\$90,000									
87.0%	\$90,000	\$100,000									
89.0%	\$100,000	\$150,000									
90.0%	\$150,000	\$200,000									
91.0%	\$200,000	-									

Note: Tax rates include normal tax of 3 percent plus applicable surtax, and the maximum effective tax rate on net income was 87.2 percent. Last law to change rates was the Revenue Act of 1951.

1950

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over
Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.			20.0%	\$0	\$2,000	Same as Married Filing Separately			Same as Married Filing Separately		
			22.0%	\$2,000	\$4,000						
			26.0%	\$4,000	\$6,000						
			30.0%	\$6,000	\$8,000						
			34.0%	\$8,000	\$10,000						
			38.0%	\$10,000	\$12,000						
			43.0%	\$12,000	\$14,000						
			47.0%	\$14,000	\$16,000						
			50.0%	\$16,000	\$18,000						
			53.0%	\$18,000	\$20,000						
			56.0%	\$20,000	\$22,000						
			59.0%	\$22,000	\$26,000						
			62.0%	\$26,000	\$32,000						
			65.0%	\$32,000	\$38,000						
			69.0%	\$38,000	\$44,000						
			72.0%	\$44,000	\$50,000						
		75.0%	\$50,000	\$60,000							
		78.0%	\$60,000	\$70,000							
		81.0%	\$70,000	\$80,000							
		84.0%	\$80,000	\$90,000							
		87.0%	\$90,000	\$100,000							
		89.0%	\$100,000	\$150,000							
		90.0%	\$150,000	\$200,000							
		91.0%	\$200,000	-							

Note: Tax rates include normal tax of 3 percent plus applicable surtax, and the maximum effective tax rate on net income was 87.2 percent. Reductions for 1950 were 13 percent of total normal tax and surtax up to \$400, 9 percent of tax from \$400 to \$100,000, and 7.3 percent of tax in excess of \$100,000. Last law to change rates was the Revenue Act of 1950.

1949

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over
			20.0%	\$0	\$2,000						
			22.0%	\$2,000	\$4,000						
			26.0%	\$4,000	\$6,000						
			30.0%	\$6,000	\$8,000						
			34.0%	\$8,000	\$10,000						
			38.0%	\$10,000	\$12,000						
			43.0%	\$12,000	\$14,000						
			47.0%	\$14,000	\$16,000						
			50.0%	\$16,000	\$18,000						
			53.0%	\$18,000	\$20,000						
			56.0%	\$20,000	\$22,000						
			59.0%	\$22,000	\$26,000						
			62.0%	\$26,000	\$32,000						
			65.0%	\$32,000	\$38,000						
			69.0%	\$38,000	\$44,000						
			72.0%	\$44,000	\$50,000						
			75.0%	\$50,000	\$60,000						
			78.0%	\$60,000	\$70,000						
			81.0%	\$70,000	\$80,000						
			84.0%	\$80,000	\$90,000						
			87.0%	\$90,000	\$100,000						
			89.0%	\$100,000	\$150,000						
			90.0%	\$150,000	\$200,000						
			91.0%	\$200,000	-						

Note: Tax rates include normal tax of 3 percent plus applicable surtax, and the maximum effective tax rate on net income was 77 percent. Reductions for 1949 were 17 percent of total normal tax and surtax up to \$400, 12 percent of tax from \$400 to \$100,000, and 9.75 percent of tax in excess of \$100,000. Last law to change rates was the Revenue Act of 1948.

1948

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
20.0%	\$0	\$2,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
22.0%	\$2,000	\$4,000									
26.0%	\$4,000	\$6,000									
30.0%	\$6,000	\$8,000									
34.0%	\$8,000	\$10,000									
38.0%	\$10,000	\$12,000									
43.0%	\$12,000	\$14,000									
47.0%	\$14,000	\$16,000									
50.0%	\$16,000	\$18,000									
53.0%	\$18,000	\$20,000									
56.0%	\$20,000	\$22,000									
59.0%	\$22,000	\$26,000									
62.0%	\$26,000	\$32,000									
65.0%	\$32,000	\$38,000									
69.0%	\$38,000	\$44,000									
72.0%	\$44,000	\$50,000									
75.0%	\$50,000	\$60,000									
78.0%	\$60,000	\$70,000									
81.0%	\$70,000	\$80,000									
84.0%	\$80,000	\$90,000									
87.0%	\$90,000	\$100,000									
89.0%	\$100,000	\$150,000									
90.0%	\$150,000	\$200,000									
91.0%	\$200,000	-									

Note: Tax rates include normal tax of 3 percent plus applicable surtax, and the maximum effective tax rate on net income was 77 percent. Reductions for 1948 were 17 percent of total normal tax and surtax up to \$400, 12 percent of tax from \$400 to \$100,000, and 9.75 percent of tax in excess of \$100,000. Last law to change rates was the Revenue Act of 1948 which allowed income-splitting by married couples.

1947

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
20.0%	\$0	\$2,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
22.0%	\$2,000	\$4,000									
26.0%	\$4,000	\$6,000									
30.0%	\$6,000	\$8,000									
34.0%	\$8,000	\$10,000									
38.0%	\$10,000	\$12,000									
43.0%	\$12,000	\$14,000									
47.0%	\$14,000	\$16,000									
50.0%	\$16,000	\$18,000									
53.0%	\$18,000	\$20,000									
56.0%	\$20,000	\$22,000									
59.0%	\$22,000	\$26,000									
62.0%	\$26,000	\$32,000									
65.0%	\$32,000	\$38,000									
69.0%	\$38,000	\$44,000									
72.0%	\$44,000	\$50,000									
75.0%	\$50,000	\$60,000									
78.0%	\$60,000	\$70,000									
81.0%	\$70,000	\$80,000									
84.0%	\$80,000	\$90,000									
87.0%	\$90,000	\$100,000									
89.0%	\$100,000	\$150,000									
90.0%	\$150,000	\$200,000									
91.0%	\$200,000	-									

Note: Tax rates include normal tax of 3 percent plus applicable surtax. Tax liability according to these rates was reduced by 5 percent, and the maximum effective tax rate on net income was 85.5 percent. Last law to change rates was the Internal Revenue Code of 1945.

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
20.0%	\$0	\$2,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
22.0%	\$2,000	\$4,000									
26.0%	\$4,000	\$6,000									
30.0%	\$6,000	\$8,000									
34.0%	\$8,000	\$10,000									
38.0%	\$10,000	\$12,000									
43.0%	\$12,000	\$14,000									
47.0%	\$14,000	\$16,000									
50.0%	\$16,000	\$18,000									
53.0%	\$18,000	\$20,000									
56.0%	\$20,000	\$22,000									
59.0%	\$22,000	\$26,000									
62.0%	\$26,000	\$32,000									
65.0%	\$32,000	\$38,000									
69.0%	\$38,000	\$44,000									
72.0%	\$44,000	\$50,000									
75.0%	\$50,000	\$60,000									
78.0%	\$60,000	\$70,000									
81.0%	\$70,000	\$80,000									
84.0%	\$80,000	\$90,000									
87.0%	\$90,000	\$100,000									
89.0%	\$100,000	\$150,000									
90.0%	\$150,000	\$200,000									
91.0%	\$200,000	-									

Note: Tax rates include normal tax of 3 percent plus applicable surtax. Tax liability according to these rates was reduced by 5 percent, and the maximum effective tax rate on net income was 85.5 percent. Last law to change rates was the Internal Revenue Code of 1945.

1945

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
23.0%	\$0	\$2,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
25.0%	\$2,000	\$4,000									
29.0%	\$4,000	\$6,000									
33.0%	\$6,000	\$8,000									
37.0%	\$8,000	\$10,000									
41.0%	\$10,000	\$12,000									
46.0%	\$12,000	\$14,000									
50.0%	\$14,000	\$16,000									
53.0%	\$16,000	\$18,000									
56.0%	\$18,000	\$20,000									
59.0%	\$20,000	\$22,000									
62.0%	\$22,000	\$26,000									
65.0%	\$26,000	\$32,000									
68.0%	\$32,000	\$38,000									
72.0%	\$38,000	\$44,000									
75.0%	\$44,000	\$50,000									
78.0%	\$50,000	\$60,000									
81.0%	\$60,000	\$70,000									
84.0%	\$70,000	\$80,000									
87.0%	\$80,000	\$90,000									
90.0%	\$90,000	\$100,000									
92.0%	\$100,000	\$150,000									
93.0%	\$150,000	\$200,000									
94.0%	\$200,000	-									

Note: Tax rates include normal tax of 3 percent plus applicable surtax. The maximum effective tax rate on net income was 90 percent. Last law to change rates was the Internal Revenue Code of 1945.

1944

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
23.0%	\$0	\$2,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
25.0%	\$2,000	\$4,000									
29.0%	\$4,000	\$6,000									
33.0%	\$6,000	\$8,000									
37.0%	\$8,000	\$10,000									
41.0%	\$10,000	\$12,000									
46.0%	\$12,000	\$14,000									
50.0%	\$14,000	\$16,000									
53.0%	\$16,000	\$18,000									
56.0%	\$18,000	\$20,000									
59.0%	\$20,000	\$22,000									
62.0%	\$22,000	\$26,000									
65.0%	\$26,000	\$32,000									
68.0%	\$32,000	\$38,000									
72.0%	\$38,000	\$44,000									
75.0%	\$44,000	\$50,000									
78.0%	\$50,000	\$60,000									
81.0%	\$60,000	\$70,000									
84.0%	\$70,000	\$80,000									
87.0%	\$80,000	\$90,000									
90.0%	\$90,000	\$100,000									
92.0%	\$100,000	\$150,000									
93.0%	\$150,000	\$200,000									
94.0%	\$200,000	-									

Note: Tax rates include normal tax of 3 percent plus applicable surtax. The maximum effective tax rate on net income was 90 percent. Last law to change rates was the Individual Income Tax Act of 1944.

1943

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
19.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
26.0%	\$4,000	\$6,000									
30.0%	\$6,000	\$8,000									
34.0%	\$8,000	\$10,000									
38.0%	\$10,000	\$12,000									
42.0%	\$12,000	\$14,000									
46.0%	\$14,000	\$16,000									
49.0%	\$16,000	\$18,000									
52.0%	\$18,000	\$20,000									
55.0%	\$20,000	\$22,000									
58.0%	\$22,000	\$26,000									
61.0%	\$26,000	\$32,000									
64.0%	\$32,000	\$38,000									
67.0%	\$38,000	\$44,000									
69.0%	\$44,000	\$50,000									
72.0%	\$50,000	\$60,000									
75.0%	\$60,000	\$70,000									
78.0%	\$70,000	\$80,000									
81.0%	\$80,000	\$90,000									
83.0%	\$90,000	\$100,000									
85.0%	\$100,000	\$150,000									
87.0%	\$150,000	\$200,000									
88.0%	\$200,000	-									

Note: Tax rates include normal tax of 6 percent plus applicable surtax. Victory tax of 5 percent of income in excess of \$624 less credits of 25 percent of the tax for single persons, 40 percent for married persons or heads of household, and 2 percent for each dependent. Last law to change rates was the Revenue Act of 1942.

1942

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
19.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
26.0%	\$4,000	\$6,000									
30.0%	\$6,000	\$8,000									
34.0%	\$8,000	\$10,000									
38.0%	\$10,000	\$12,000									
42.0%	\$12,000	\$14,000									
46.0%	\$14,000	\$16,000									
49.0%	\$16,000	\$18,000									
52.0%	\$18,000	\$20,000									
55.0%	\$20,000	\$22,000									
58.0%	\$22,000	\$26,000									
61.0%	\$26,000	\$32,000									
64.0%	\$32,000	\$38,000									
67.0%	\$38,000	\$44,000									
69.0%	\$44,000	\$50,000									
72.0%	\$50,000	\$60,000									
75.0%	\$60,000	\$70,000									
78.0%	\$70,000	\$80,000									
81.0%	\$80,000	\$90,000									
83.0%	\$90,000	\$100,000									
85.0%	\$100,000	\$150,000									
87.0%	\$150,000	\$200,000									
88.0%	\$200,000	-									

Note: Tax rates include normal tax of 6 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1942.

Last law to change rates or brackets: Revenue Act of 1941

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
10.0%	\$0	\$2,000									
13.0%	\$2,000	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
17.0%	\$4,000	\$6,000									
21.0%	\$6,000	\$8,000									
25.0%	\$8,000	\$10,000									
29.0%	\$10,000	\$12,000									
33.0%	\$12,000	\$14,000									
36.0%	\$14,000	\$16,000									
39.0%	\$16,000	\$18,000									
42.0%	\$18,000	\$20,000									
45.0%	\$20,000	\$22,000									
48.0%	\$22,000	\$26,000									
51.0%	\$26,000	\$32,000									
54.0%	\$32,000	\$38,000									
57.0%	\$38,000	\$44,000									
59.0%	\$44,000	\$50,000									
61.0%	\$50,000	\$60,000									
63.0%	\$60,000	\$70,000									
65.0%	\$70,000	\$80,000									
67.0%	\$80,000	\$90,000									
68.0%	\$90,000	\$100,000									
69.0%	\$100,000	\$150,000									
70.0%	\$150,000	\$200,000									
71.0%	\$200,000	\$250,000									
73.0%	\$250,000	\$300,000									
75.0%	\$300,000	\$400,000									
76.0%	\$400,000	\$500,000									
77.0%	\$500,000	\$750,000									
78.0%	\$750,000	\$1,000,000									
79.0%	\$1,000,000	\$2,000,000									
80.0%	\$2,000,000	\$5,000,000									
81.0%	\$5,000,000	-									

Note: Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1941.

1940 (a)

Last law to change rates or brackets: Revenue Act of 1940

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
10.0%	\$6,000	\$8,000									
12.0%	\$8,000	\$10,000									
14.0%	\$10,000	\$12,000									
16.0%	\$12,000	\$14,000									
19.0%	\$14,000	\$16,000									
22.0%	\$16,000	\$18,000									
25.0%	\$18,000	\$20,000									
28.0%	\$20,000	\$22,000									
31.0%	\$22,000	\$26,000									
34.0%	\$26,000	\$32,000									
37.0%	\$32,000	\$38,000									
40.0%	\$38,000	\$44,000									
44.0%	\$44,000	\$50,000									
48.0%	\$50,000	\$60,000									
51.0%	\$60,000	\$70,000									
54.0%	\$70,000	\$80,000									
57.0%	\$80,000	\$90,000									
60.0%	\$90,000	\$100,000									
62.0%	\$100,000	\$150,000									
64.0%	\$150,000	\$200,000									
66.0%	\$200,000	\$250,000									
68.0%	\$250,000	\$300,000									
70.0%	\$300,000	\$400,000									
72.0%	\$400,000	\$500,000									
74.0%	\$500,000	\$750,000									
76.0%	\$750,000	\$1,000,000									
77.0%	\$1,000,000	\$2,000,000									
78.0%	\$2,000,000	\$5,000,000									
79.0%	\$5,000,000	-									

Note: Tax rates include normal tax of 4 percent plus applicable surtax. Defense tax of 10 percent of normal tax and surtax (limited to 10 percent of excess of net income over sum of normal tax and surtax). Last law to change rates was the Revenue Act of 1940.

1939

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
8.0%	\$4,000	\$6,000									
9.0%	\$6,000	\$8,000									
10.0%	\$8,000	\$10,000									
11.0%	\$10,000	\$12,000									
12.0%	\$12,000	\$14,000									
13.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
17.0%	\$18,000	\$20,000									
19.0%	\$20,000	\$22,000									
21.0%	\$22,000	\$26,000									
23.0%	\$26,000	\$32,000									
25.0%	\$32,000	\$38,000									
28.0%	\$38,000	\$44,000									
31.0%	\$44,000	\$50,000									
35.0%	\$50,000	\$56,000									
39.0%	\$56,000	\$62,000									
43.0%	\$62,000	\$68,000									
47.0%	\$68,000	\$74,000									
51.0%	\$74,000	\$80,000									
55.0%	\$80,000	\$90,000									
59.0%	\$90,000	\$100,000									
62.0%	\$100,000	\$150,000									
64.0%	\$150,000	\$200,000									
66.0%	\$200,000	\$250,000									
68.0%	\$250,000	\$300,000									
70.0%	\$300,000	\$400,000									
72.0%	\$400,000	\$500,000									
74.0%	\$500,000	\$750,000									
76.0%	\$750,000	\$1,000,000									
77.0%	\$1,000,000	\$2,000,000									
78.0%	\$2,000,000	\$5,000,000									
79.0%	\$5,000,000	-									

Note: Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1938.

1938

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
8.0%	\$4,000	\$6,000									
9.0%	\$6,000	\$8,000									
10.0%	\$8,000	\$10,000									
11.0%	\$10,000	\$12,000									
12.0%	\$12,000	\$14,000									
13.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
17.0%	\$18,000	\$20,000									
19.0%	\$20,000	\$22,000									
21.0%	\$22,000	\$26,000									
23.0%	\$26,000	\$32,000									
25.0%	\$32,000	\$38,000									
28.0%	\$38,000	\$44,000									
31.0%	\$44,000	\$50,000									
35.0%	\$50,000	\$56,000									
39.0%	\$56,000	\$62,000									
43.0%	\$62,000	\$68,000									
47.0%	\$68,000	\$74,000									
51.0%	\$74,000	\$80,000									
55.0%	\$80,000	\$90,000									
59.0%	\$90,000	\$100,000									
62.0%	\$100,000	\$150,000									
64.0%	\$150,000	\$200,000									
66.0%	\$200,000	\$250,000									
68.0%	\$250,000	\$300,000									
70.0%	\$300,000	\$400,000									
72.0%	\$400,000	\$500,000									
74.0%	\$500,000	\$750,000									
76.0%	\$750,000	\$1,000,000									
77.0%	\$1,000,000	\$2,000,000									
78.0%	\$2,000,000	\$5,000,000									
79.0%	\$5,000,000	-									

Note: Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1938.

1937

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Brackets			Marginal Tax Brackets			Marginal Tax Brackets			Marginal Tax Brackets		
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
8.0%	\$4,000	\$6,000									
9.0%	\$6,000	\$8,000									
10.0%	\$8,000	\$10,000									
11.0%	\$10,000	\$12,000									
12.0%	\$12,000	\$14,000									
13.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
17.0%	\$18,000	\$20,000									
19.0%	\$20,000	\$22,000									
21.0%	\$22,000	\$26,000									
23.0%	\$26,000	\$32,000									
25.0%	\$32,000	\$38,000									
28.0%	\$38,000	\$44,000									
31.0%	\$44,000	\$50,000									
35.0%	\$50,000	\$56,000									
39.0%	\$56,000	\$62,000									
43.0%	\$62,000	\$68,000									
47.0%	\$68,000	\$74,000									
51.0%	\$74,000	\$80,000									
55.0%	\$80,000	\$90,000									
59.0%	\$90,000	\$100,000									
62.0%	\$100,000	\$150,000									
64.0%	\$150,000	\$200,000									
66.0%	\$200,000	\$250,000									
68.0%	\$250,000	\$300,000									
70.0%	\$300,000	\$400,000									
72.0%	\$400,000	\$500,000									
74.0%	\$500,000	\$750,000									
76.0%	\$750,000	\$1,000,000									
77.0%	\$1,000,000	\$2,000,000									
78.0%	\$2,000,000	\$5,000,000									
79.0%	\$5,000,000	-									

Note: Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1936.

1936

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
8.0%	\$4,000	\$6,000									
9.0%	\$6,000	\$8,000									
10.0%	\$8,000	\$10,000									
11.0%	\$10,000	\$12,000									
12.0%	\$12,000	\$14,000									
13.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
17.0%	\$18,000	\$20,000									
19.0%	\$20,000	\$22,000									
21.0%	\$22,000	\$26,000									
23.0%	\$26,000	\$32,000									
25.0%	\$32,000	\$38,000									
28.0%	\$38,000	\$44,000									
31.0%	\$44,000	\$50,000									
35.0%	\$50,000	\$56,000									
39.0%	\$56,000	\$62,000									
43.0%	\$62,000	\$68,000									
47.0%	\$68,000	\$74,000									
51.0%	\$74,000	\$80,000									
55.0%	\$80,000	\$90,000									
59.0%	\$90,000	\$100,000									
62.0%	\$100,000	\$150,000									
64.0%	\$150,000	\$200,000									
66.0%	\$200,000	\$250,000									
68.0%	\$250,000	\$300,000									
70.0%	\$300,000	\$400,000									
72.0%	\$400,000	\$500,000									
74.0%	\$500,000	\$750,000									
76.0%	\$750,000	\$1,000,000									
77.0%	\$1,000,000	\$2,000,000									
78.0%	\$2,000,000	\$5,000,000									
79.0%	\$5,000,000	-									

Note: Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1936.

Last law to change rates or brackets: Revenue Act of 1934

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
9.0%	\$6,000	\$8,000									
10.0%	\$8,000	\$10,000									
11.0%	\$10,000	\$12,000									
12.0%	\$12,000	\$14,000									
13.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
17.0%	\$18,000	\$20,000									
19.0%	\$20,000	\$22,000									
21.0%	\$22,000	\$26,000									
23.0%	\$26,000	\$32,000									
25.0%	\$32,000	\$38,000									
28.0%	\$38,000	\$44,000									
31.0%	\$44,000	\$50,000									
34.0%	\$50,000	\$56,000									
37.0%	\$56,000	\$62,000									
40.0%	\$62,000	\$68,000									
43.0%	\$68,000	\$74,000									
46.0%	\$74,000	\$80,000									
49.0%	\$80,000	\$90,000									
54.0%	\$90,000	\$100,000									
56.0%	\$100,000	\$150,000									
57.0%	\$150,000	\$200,000									
58.0%	\$200,000	\$300,000									
59.0%	\$300,000	\$400,000									
60.0%	\$400,000	\$500,000									
61.0%	\$500,000	\$750,000									
62.0%	\$750,000	\$1,000,000									
63.0%	\$1,000,000	-									

Note: Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1934.

1934

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
8.0%	\$4,000	\$6,000									
9.0%	\$6,000	\$8,000									
10.0%	\$8,000	\$10,000									
11.0%	\$10,000	\$12,000									
12.0%	\$12,000	\$14,000									
13.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
17.0%	\$18,000	\$20,000									
19.0%	\$20,000	\$22,000									
21.0%	\$22,000	\$26,000									
23.0%	\$26,000	\$32,000									
25.0%	\$32,000	\$38,000									
28.0%	\$38,000	\$44,000									
31.0%	\$44,000	\$50,000									
34.0%	\$50,000	\$56,000									
37.0%	\$56,000	\$62,000									
40.0%	\$62,000	\$68,000									
43.0%	\$68,000	\$74,000									
46.0%	\$74,000	\$80,000									
49.0%	\$80,000	\$90,000									
54.0%	\$90,000	\$100,000									
56.0%	\$100,000	\$150,000									
57.0%	\$150,000	\$200,000									
58.0%	\$200,000	\$300,000									
59.0%	\$300,000	\$400,000									
60.0%	\$400,000	\$500,000									
61.0%	\$500,000	\$750,000									
62.0%	\$750,000	\$1,000,000									
63.0%	\$1,000,000	-									

Note: Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1934.

1933

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
8.0%	\$4,000	\$6,000									
9.0%	\$6,000	\$10,000									
10.0%	\$10,000	\$12,000									
11.0%	\$12,000	\$14,000									
12.0%	\$14,000	\$16,000									
13.0%	\$16,000	\$18,000									
14.0%	\$18,000	\$20,000									
16.0%	\$20,000	\$22,000									
17.0%	\$22,000	\$24,000									
18.0%	\$24,000	\$26,000									
19.0%	\$26,000	\$28,000									
20.0%	\$28,000	\$30,000									
21.0%	\$30,000	\$32,000									
23.0%	\$32,000	\$36,000									
24.0%	\$36,000	\$38,000									
25.0%	\$38,000	\$40,000									
26.0%	\$40,000	\$42,000									
27.0%	\$42,000	\$44,000									
28.0%	\$44,000	\$46,000									
29.0%	\$46,000	\$48,000									
30.0%	\$48,000	\$50,000									
31.0%	\$50,000	\$52,000									
32.0%	\$52,000	\$54,000									
33.0%	\$54,000	\$56,000									
34.0%	\$56,000	\$58,000									
35.0%	\$58,000	\$60,000									
36.0%	\$60,000	\$62,000									
37.0%	\$62,000	\$64,000									
38.0%	\$64,000	\$66,000									
39.0%	\$66,000	\$68,000									
40.0%	\$68,000	\$70,000									
41.0%	\$70,000	\$72,000									
42.0%	\$72,000	\$74,000									
43.0%	\$74,000	\$76,000									
44.0%	\$76,000	\$78,000									
45.0%	\$78,000	\$80,000									
46.0%	\$80,000	\$82,000									
47.0%	\$82,000	\$84,000									
48.0%	\$84,000	\$86,000									
49.0%	\$86,000	\$88,000									
50.0%	\$88,000	\$90,000									
51.0%	\$90,000	\$92,000									
52.0%	\$92,000	\$94,000									
53.0%	\$94,000	\$96,000									
54.0%	\$96,000	\$98,000									
55.0%	\$98,000	\$100,000									
56.0%	\$100,000	\$150,000									
57.0%	\$150,000	\$200,000									
58.0%	\$200,000	\$300,000									
59.0%	\$300,000	\$400,000									
60.0%	\$400,000	\$500,000									
61.0%	\$500,000	\$750,000									
62.0%	\$750,000	\$1,000,000									
63.0%	\$1,000,000	-									

Note: Tax rates include normal tax rates plus applicable surtaxes. Last law to change rates was the Revenue Act of 1932.

1932

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
8.0%	\$4,000	\$6,000									
9.0%	\$6,000	\$10,000									
10.0%	\$10,000	\$12,000									
11.0%	\$12,000	\$14,000									
12.0%	\$14,000	\$16,000									
13.0%	\$16,000	\$18,000									
14.0%	\$18,000	\$20,000									
16.0%	\$20,000	\$22,000									
17.0%	\$22,000	\$24,000									
18.0%	\$24,000	\$26,000									
19.0%	\$26,000	\$28,000									
20.0%	\$28,000	\$30,000									
21.0%	\$30,000	\$32,000									
23.0%	\$32,000	\$36,000									
24.0%	\$36,000	\$38,000									
25.0%	\$38,000	\$40,000									
26.0%	\$40,000	\$42,000									
27.0%	\$42,000	\$44,000									
28.0%	\$44,000	\$46,000									
29.0%	\$46,000	\$48,000									
30.0%	\$48,000	\$50,000									
31.0%	\$50,000	\$52,000									
32.0%	\$52,000	\$54,000									
33.0%	\$54,000	\$56,000									
34.0%	\$56,000	\$58,000									
35.0%	\$58,000	\$60,000									
36.0%	\$60,000	\$62,000									
37.0%	\$62,000	\$64,000									
38.0%	\$64,000	\$66,000									
39.0%	\$66,000	\$68,000									
40.0%	\$68,000	\$70,000									
41.0%	\$70,000	\$72,000									
42.0%	\$72,000	\$74,000									
43.0%	\$74,000	\$76,000									
44.0%	\$76,000	\$78,000									
45.0%	\$78,000	\$80,000									
46.0%	\$80,000	\$82,000									
47.0%	\$82,000	\$84,000									
48.0%	\$84,000	\$86,000									
49.0%	\$86,000	\$88,000									
50.0%	\$88,000	\$90,000									
51.0%	\$90,000	\$92,000									
52.0%	\$92,000	\$94,000									
53.0%	\$94,000	\$96,000									
54.0%	\$96,000	\$98,000									
55.0%	\$98,000	\$100,000									
56.0%	\$100,000	\$150,000									
57.0%	\$150,000	\$200,000									
58.0%	\$200,000	\$300,000									
59.0%	\$300,000	\$400,000									
60.0%	\$400,000	\$500,000									
61.0%	\$500,000	\$750,000									
62.0%	\$750,000	\$1,000,000									
63.0%	\$1,000,000	-									

Note: Tax rates include normal tax of 4 percent up to \$4,000 of taxable and income and 8 percent over \$4,000, plus applicable surtaxes. Last law to change rates was the Revenue Act of 1932.

1931

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Tax Brackets			Tax Brackets			Tax Brackets			Tax Brackets		
Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over
1.5%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
3.0%	\$4,000	\$8,000									
5.0%	\$8,000	\$10,000									
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

Note: Tax rates include normal taxes of 1.5 percent on the first \$4,000 of taxable income, 3 percent on the next \$4,000, and 5 percent on taxable income over \$8,000, plus applicable surtaxes. Last law to change rates was the Revenue Act of 1928.

1930

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.5%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
3.0%	\$4,000	\$8,000									
5.0%	\$8,000	\$10,000									
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

Note: Tax rates include normal taxes of 1.5 percent on the first \$4,000 of taxable income, 3 percent on the next \$4,000, and 5 percent on taxable income over \$8,000, plus applicable surtaxes. Last law to change rates was the Revenue Act of 1928.

1929

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.5%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
3.0%	\$4,000	\$8,000									
5.0%	\$8,000	\$10,000									
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

Note: Tax rates include normal taxes of 1.5 percent on the first \$4,000 of taxable income, 3 percent on the next \$4,000, and 5 percent on taxable income over \$8,000, plus applicable surtaxes. Tax liability reduced by 1 percent by Joint Resolution of Congress, No. 133, approved by President Hoover on December 16, 1929. Last law to change rates was the Revenue Act of 1928.

1928

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.5%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
3.0%	\$4,000	\$8,000									
5.0%	\$8,000	\$10,000									
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

Note: Tax rates include normal taxes of 1.5 percent on the first \$4,000 of taxable income, 3 percent on the next \$4,000, and 5 percent on taxable income over \$8,000, plus applicable surtaxes. Last law to change rates was the Revenue Act of 1928.

1927

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.5%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
3.0%	\$4,000	\$8,000									
5.0%	\$8,000	\$10,000									
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

Note: Tax rates include normal taxes of 1.5 percent on the first \$4,000 of taxable income, 3 percent on the next \$4,000, and 5 percent on taxable income over \$8,000, plus applicable surtaxes. Last law to change rates was the Revenue Act of 1926.

1926

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.5%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
3.0%	\$4,000	\$8,000									
5.0%	\$8,000	\$10,000									
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

Note: Tax rates include normal taxes of 1.5 percent on the first \$4,000 of taxable income, 3 percent on the next \$4,000, and 5 percent on taxable income over \$8,000, plus applicable surtaxes. Last law to change rates was the Revenue Act of 1926.

1925

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.5%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
3.0%	\$4,000	\$8,000									
5.0%	\$8,000	\$10,000									
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

Note: Tax rates include normal taxes of 1.5 percent on the first \$4,000 of taxable income, 3 percent on the next \$4,000, and 5 percent on taxable income over \$8,000, plus applicable surtaxes. Last law to change rates was the Revenue Act of 1924.

1924

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Tax Brackets			Tax Brackets			Tax Brackets			Tax Brackets		
Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over
2.0%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
4.0%	\$4,000	\$8,000									
6.0%	\$8,000	\$10,000									
7.0%	\$10,000	\$14,000									
8.0%	\$14,000	\$16,000									
9.0%	\$16,000	\$18,000									
10.0%	\$18,000	\$20,000									
11.0%	\$20,000	\$22,000									
12.0%	\$22,000	\$24,000									
13.0%	\$24,000	\$26,000									
14.0%	\$26,000	\$28,000									
15.0%	\$28,000	\$30,000									
16.0%	\$30,000	\$34,000									
17.0%	\$34,000	\$36,000									
18.0%	\$36,000	\$38,000									
19.0%	\$38,000	\$42,000									
20.0%	\$42,000	\$44,000									
21.0%	\$44,000	\$46,000									
22.0%	\$46,000	\$48,000									
23.0%	\$48,000	\$50,000									
24.0%	\$50,000	\$52,000									
25.0%	\$52,000	\$56,000									
26.0%	\$56,000	\$58,000									
27.0%	\$58,000	\$62,000									
28.0%	\$62,000	\$64,000									
29.0%	\$64,000	\$66,000									
30.0%	\$66,000	\$68,000									
31.0%	\$68,000	\$70,000									
32.0%	\$70,000	\$74,000									
33.0%	\$74,000	\$76,000									
34.0%	\$76,000	\$80,000									
35.0%	\$80,000	\$82,000									
36.0%	\$82,000	\$84,000									
37.0%	\$84,000	\$88,000									
38.0%	\$88,000	\$90,000									
39.0%	\$90,000	\$92,000									
40.0%	\$92,000	\$94,000									
41.0%	\$94,000	\$96,000									
42.0%	\$96,000	\$100,000									
43.0%	\$100,000	\$200,000									
44.0%	\$200,000	\$300,000									
45.0%	\$300,000	\$500,000									
46.0%	\$500,000	-									

Note: Tax rates include normal taxes of 2 percent on the first \$4,000 of taxable income, 4 percent on the next \$4,000, and 6 percent on taxable income over \$8,000, plus applicable surtaxes. Last law to change rates was the Revenue Act of 1924.

1923

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
8.0%	\$4,000	\$6,000									
9.0%	\$6,000	\$10,000									
10.0%	\$10,000	\$12,000									
11.0%	\$12,000	\$14,000									
12.0%	\$14,000	\$16,000									
13.0%	\$16,000	\$18,000									
14.0%	\$18,000	\$20,000									
16.0%	\$20,000	\$22,000									
17.0%	\$22,000	\$24,000									
18.0%	\$24,000	\$26,000									
19.0%	\$26,000	\$28,000									
20.0%	\$28,000	\$30,000									
21.0%	\$30,000	\$32,000									
23.0%	\$32,000	\$36,000									
24.0%	\$36,000	\$38,000									
25.0%	\$38,000	\$40,000									
26.0%	\$40,000	\$42,000									
27.0%	\$42,000	\$44,000									
28.0%	\$44,000	\$46,000									
29.0%	\$46,000	\$48,000									
30.0%	\$48,000	\$50,000									
31.0%	\$50,000	\$52,000									
32.0%	\$52,000	\$54,000									
33.0%	\$54,000	\$56,000									
34.0%	\$56,000	\$58,000									
35.0%	\$58,000	\$60,000									
36.0%	\$60,000	\$62,000									
37.0%	\$62,000	\$64,000									
38.0%	\$64,000	\$66,000									
39.0%	\$66,000	\$68,000									
40.0%	\$68,000	\$70,000									
41.0%	\$70,000	\$72,000									
42.0%	\$72,000	\$74,000									
43.0%	\$74,000	\$76,000									
44.0%	\$76,000	\$78,000									
45.0%	\$78,000	\$80,000									
46.0%	\$80,000	\$82,000									
47.0%	\$82,000	\$84,000									
48.0%	\$84,000	\$86,000									
49.0%	\$86,000	\$88,000									
50.0%	\$88,000	\$90,000									
51.0%	\$90,000	\$92,000									
52.0%	\$92,000	\$94,000									
53.0%	\$94,000	\$96,000									
54.0%	\$96,000	\$98,000									
55.0%	\$98,000	\$100,000									
56.0%	\$100,000	\$150,000									
57.0%	\$150,000	\$200,000									
58.0%	\$200,000	-									

Note: Tax rates include normal tax plus applicable surtaxes. Tax for 1923 was reduced 25 percent by credit or refund under the Revenue Act of 1924, so the IRS reports the top and bottom rates as 3% and 43.5% at <http://www.irs.gov/pub/irs-soi/02inptr.pdf>. Last law to change rates was the Revenue Act of 1921.

1922

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
8.0%	\$4,000	\$6,000									
9.0%	\$6,000	\$10,000									
10.0%	\$10,000	\$12,000									
11.0%	\$12,000	\$14,000									
12.0%	\$14,000	\$16,000									
13.0%	\$16,000	\$18,000									
14.0%	\$18,000	\$20,000									
16.0%	\$20,000	\$22,000									
17.0%	\$22,000	\$24,000									
18.0%	\$24,000	\$26,000									
19.0%	\$26,000	\$28,000									
20.0%	\$28,000	\$30,000									
21.0%	\$30,000	\$32,000									
23.0%	\$32,000	\$36,000									
24.0%	\$36,000	\$38,000									
25.0%	\$38,000	\$40,000									
26.0%	\$40,000	\$42,000									
27.0%	\$42,000	\$44,000									
28.0%	\$44,000	\$46,000									
29.0%	\$46,000	\$48,000									
30.0%	\$48,000	\$50,000									
31.0%	\$50,000	\$52,000									
32.0%	\$52,000	\$54,000									
33.0%	\$54,000	\$56,000									
34.0%	\$56,000	\$58,000									
35.0%	\$58,000	\$60,000									
36.0%	\$60,000	\$62,000									
37.0%	\$62,000	\$64,000									
38.0%	\$64,000	\$66,000									
39.0%	\$66,000	\$68,000									
40.0%	\$68,000	\$70,000									
41.0%	\$70,000	\$72,000									
42.0%	\$72,000	\$74,000									
43.0%	\$74,000	\$76,000									
44.0%	\$76,000	\$78,000									
45.0%	\$78,000	\$80,000									
46.0%	\$80,000	\$82,000									
47.0%	\$82,000	\$84,000									
48.0%	\$84,000	\$86,000									
49.0%	\$86,000	\$88,000									
50.0%	\$88,000	\$90,000									
51.0%	\$90,000	\$92,000									
52.0%	\$92,000	\$94,000									
53.0%	\$94,000	\$96,000									
54.0%	\$96,000	\$98,000									
55.0%	\$98,000	\$100,000									
56.0%	\$100,000	\$150,000									
57.0%	\$150,000	\$200,000									
58.0%	\$200,000	-									

Note: Tax rates include normal taxes of 4 percent on the first \$4,000 of taxable income and 8 percent on taxable income over \$8,000, plus applicable surtaxes. Last law to change rates was the Revenue Act of 1921.

1921

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
8.0%	\$4,000	\$5,000									
9.0%	\$5,000	\$6,000									
10.0%	\$6,000	\$8,000									
11.0%	\$8,000	\$10,000									
12.0%	\$10,000	\$12,000									
13.0%	\$12,000	\$14,000									
14.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
16.0%	\$18,000	\$20,000									
17.0%	\$20,000	\$22,000									
18.0%	\$22,000	\$24,000									
19.0%	\$24,000	\$26,000									
20.0%	\$26,000	\$28,000									
21.0%	\$28,000	\$30,000									
22.0%	\$30,000	\$32,000									
23.0%	\$32,000	\$34,000									
24.0%	\$34,000	\$36,000									
25.0%	\$36,000	\$38,000									
26.0%	\$38,000	\$40,000									
27.0%	\$40,000	\$42,000									
28.0%	\$42,000	\$44,000									
29.0%	\$44,000	\$46,000									
30.0%	\$46,000	\$48,000									
31.0%	\$48,000	\$50,000									
32.0%	\$50,000	\$52,000									
33.0%	\$52,000	\$54,000									
34.0%	\$54,000	\$56,000									
35.0%	\$56,000	\$58,000									
36.0%	\$58,000	\$60,000									
37.0%	\$60,000	\$62,000									
38.0%	\$62,000	\$64,000									
39.0%	\$64,000	\$66,000									
40.0%	\$66,000	\$68,000									
41.0%	\$68,000	\$70,000									
42.0%	\$70,000	\$72,000									
43.0%	\$72,000	\$74,000									
44.0%	\$74,000	\$76,000									
45.0%	\$76,000	\$78,000									
46.0%	\$78,000	\$80,000									
47.0%	\$80,000	\$82,000									
48.0%	\$82,000	\$84,000									
49.0%	\$84,000	\$86,000									
50.0%	\$86,000	\$88,000									
51.0%	\$88,000	\$90,000									
52.0%	\$90,000	\$92,000									
53.0%	\$92,000	\$94,000									
54.0%	\$94,000	\$96,000									
55.0%	\$96,000	\$98,000									
56.0%	\$98,000	\$100,000									
60.0%	\$100,000	\$150,000									
64.0%	\$150,000	\$200,000									
68.0%	\$200,000	\$300,000									
71.0%	\$300,000	\$500,000									
72.0%	\$500,000	\$1,000,000									
73.0%	\$1,000,000	-									

Note: Tax rates include normal taxes plus applicable surtaxes. Last law to change rates was the Revenue Act of 1921.

1920

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%	\$0	\$4,000	Listed tax rates and brackets			Listed tax rates and brackets			Listed tax rates and brackets		
8.0%	\$4,000	\$5,000									

15.0%	\$16,000	\$18,000
16.0%	\$18,000	\$20,000
17.0%	\$20,000	\$22,000
18.0%	\$22,000	\$24,000
19.0%	\$24,000	\$26,000
20.0%	\$26,000	\$28,000
21.0%	\$28,000	\$30,000
22.0%	\$30,000	\$32,000
23.0%	\$32,000	\$34,000
24.0%	\$34,000	\$36,000
25.0%	\$36,000	\$38,000
26.0%	\$38,000	\$40,000
27.0%	\$40,000	\$42,000
28.0%	\$42,000	\$44,000
29.0%	\$44,000	\$46,000
30.0%	\$46,000	\$48,000
31.0%	\$48,000	\$50,000
32.0%	\$50,000	\$52,000
33.0%	\$52,000	\$54,000
34.0%	\$54,000	\$56,000
35.0%	\$56,000	\$58,000
36.0%	\$58,000	\$60,000
37.0%	\$60,000	\$62,000
38.0%	\$62,000	\$64,000
39.0%	\$64,000	\$66,000
40.0%	\$66,000	\$68,000
41.0%	\$68,000	\$70,000
42.0%	\$70,000	\$72,000
43.0%	\$72,000	\$74,000
44.0%	\$74,000	\$76,000
45.0%	\$76,000	\$78,000
46.0%	\$78,000	\$80,000
47.0%	\$80,000	\$82,000
48.0%	\$82,000	\$84,000
49.0%	\$84,000	\$86,000
50.0%	\$86,000	\$88,000
51.0%	\$88,000	\$90,000
52.0%	\$90,000	\$92,000
53.0%	\$92,000	\$94,000
54.0%	\$94,000	\$96,000
55.0%	\$96,000	\$98,000
56.0%	\$98,000	\$100,000
60.0%	\$100,000	\$150,000
64.0%	\$150,000	\$200,000
68.0%	\$200,000	\$300,000
71.0%	\$300,000	\$500,000
72.0%	\$500,000	\$1,000,000
73.0%	\$1,000,000	-

Note: Tax rates include normal taxes plus applicable surtaxes. Last law to change rates was the Revenue Act of 1918.

1918

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
6.0%	\$0	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
12.0%	\$4,000	\$5,000									
13.0%	\$5,000	\$6,000									
14.0%	\$6,000	\$8,000									
15.0%	\$8,000	\$10,000									
16.0%	\$10,000	\$12,000									
17.0%	\$12,000	\$14,000									
18.0%	\$14,000	\$16,000									
19.0%	\$16,000	\$18,000									
20.0%	\$18,000	\$20,000									
21.0%	\$20,000	\$22,000									
22.0%	\$22,000	\$24,000									
23.0%	\$24,000	\$26,000									
24.0%	\$26,000	\$28,000									
25.0%	\$28,000	\$30,000									
26.0%	\$30,000	\$32,000									
27.0%	\$32,000	\$34,000									
28.0%	\$34,000	\$36,000									
29.0%	\$36,000	\$38,000									
30.0%	\$38,000	\$40,000									
31.0%	\$40,000	\$42,000									
32.0%	\$42,000	\$44,000									
33.0%	\$44,000	\$46,000									
34.0%	\$46,000	\$48,000									
35.0%	\$48,000	\$50,000									
36.0%	\$50,000	\$52,000									
37.0%	\$52,000	\$54,000									
38.0%	\$54,000	\$56,000									
39.0%	\$56,000	\$58,000									
40.0%	\$58,000	\$60,000									
41.0%	\$60,000	\$62,000									
42.0%	\$62,000	\$64,000									
43.0%	\$64,000	\$66,000									
44.0%	\$66,000	\$68,000									
45.0%	\$68,000	\$70,000									
46.0%	\$70,000	\$72,000									
47.0%	\$72,000	\$74,000									
48.0%	\$74,000	\$76,000									
49.0%	\$76,000	\$78,000									
50.0%	\$78,000	\$80,000									
51.0%	\$80,000	\$82,000									
52.0%	\$82,000	\$84,000									
53.0%	\$84,000	\$86,000									
54.0%	\$86,000	\$88,000									
55.0%	\$88,000	\$90,000									
56.0%	\$90,000	\$92,000									
57.0%	\$92,000	\$94,000									
58.0%	\$94,000	\$96,000									
59.0%	\$96,000	\$98,000									
60.0%	\$98,000	\$100,000									
64.0%	\$100,000	\$150,000									
68.0%	\$150,000	\$200,000									
72.0%	\$200,000	\$300,000									
75.0%	\$300,000	\$500,000									
76.0%	\$500,000	\$1,000,000									
77.0%	\$1,000,000	-									

Note: Tax rates include normal taxes of 6 percent (first \$4,000 of taxable income) and 12 percent (all taxable income over \$4,000) plus applicable surtaxes. Last law to change rates was the Revenue Act of 1918.

1917

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
2.0%	\$0	\$2,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
4.0%	\$2,000	\$5,000									
5.0%	\$5,000	\$7,500									
6.0%	\$7,500	\$10,000									
7.0%	\$10,000	\$12,500									
8.0%	\$12,500	\$15,000									
9.0%	\$15,000	\$20,000									
12.0%	\$20,000	\$40,000									
16.0%	\$40,000	\$60,000									
21.0%	\$60,000	\$80,000									
26.0%	\$80,000	\$100,000									
31.0%	\$100,000	\$150,000									
35.0%	\$150,000	\$200,000									
41.0%	\$200,000	\$250,000									
46.0%	\$250,000	\$300,000									
50.0%	\$300,000	\$500,000									
54.0%	\$500,000	\$750,000									
59.0%	\$750,000	\$1,000,000									
65.0%	\$1,000,000	\$1,500,000									
66.0%	\$1,500,000	\$2,000,000									
67.0%	\$2,000,000	-									

Note: Tax rates include normal taxes of 2 percent (first \$2,000 of taxable income) and 4 percent (all taxable income over \$2,000) plus applicable surtaxes. Last law to change rates was the Revenue Act of 1917.

1916

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
2.0%	\$0	\$20,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
3.0%	\$20,000	\$40,000									
4.0%	\$40,000	\$60,000									
5.0%	\$60,000	\$80,000									
6.0%	\$80,000	\$100,000									
7.0%	\$100,000	\$150,000									
8.0%	\$150,000	\$200,000									
9.0%	\$200,000	\$250,000									
10.0%	\$250,000	\$300,000									
11.0%	\$300,000	\$500,000									
12.0%	\$500,000	\$1,000,000									
13.0%	\$1,000,000	\$1,500,000									
14.0%	\$1,500,000	\$2,000,000									
15.0%	\$2,000,000	-									

Note: Tax rates include normal tax of 2 percent plus applicable surtaxes. Last law to change rates was the Revenue Act of 1916.

1915

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.0%	\$0	\$20,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
2.0%	\$20,000	\$50,000									
3.0%	\$50,000	\$75,000									
4.0%	\$75,000	\$100,000									
5.0%	\$100,000	\$250,000									
6.0%	\$250,000	\$500,000									
7.0%	\$500,000	-									

Note: Tax rates include normal tax of 1 percent plus applicable surtaxes. Last law to change rates was the Tariff Act of October 3, 1913.

1914

Last law to change rates or brackets: Tariff Act of October 3, 1913

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.0%	\$0	\$20,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
2.0%	\$20,000	\$50,000									
3.0%	\$50,000	\$75,000									
4.0%	\$75,000	\$100,000									
5.0%	\$100,000	\$250,000									
6.0%	\$250,000	\$500,000									
7.0%	\$500,000	-									

Note: Tax rates include normal tax of 1 percent plus applicable surtaxes. Last law to change rates was the Tariff Act of October 3, 1913.

1913

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.0%	\$0	\$20,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
2.0%	\$20,000	\$50,000									
3.0%	\$50,000	\$75,000									
4.0%	\$75,000	\$100,000									
5.0%	\$100,000	\$250,000									
6.0%	\$250,000	\$500,000									
7.0%	\$500,000	-									

10 months of 1913.

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