

2018 Federal Income Tax Tables

2018 Tax Year				
Marginal Tax Rate On Taxable Income	Filing Single	Filing as Head of Household	Married filing Jointly	Married filing Separately
10%	First \$9,525	First \$13,600	First \$19,050	First \$9,525
12%	\$9,525 – \$38,700	\$13,600 – \$51,800	\$19,050 – \$77,400	\$9,525 – \$38,700
22%	\$38,700 – \$82,500	\$51,800 – \$82,500	\$77,400 – \$165,000	\$38,700 – \$82,500
24%	\$82,500 – \$157,500	\$82,500 – \$157,500	\$165,000 – \$315,000	\$82,500 – \$157,500
32%	\$157,500 – \$200,000	\$157,500 – \$200,000	\$315,000 – \$400,000	\$157,500 – \$200,000
35%	\$200,000 – \$500,000	\$200,000 – \$500,000	\$400,000 – \$600,000	\$200,000 – \$300,000
37%	Over \$500,000	Over \$500,000	Over \$600,000	Over \$300,000

The tax tables below give the value for all of the lower tax buckets that are full. There is a tax table for each filing status and the cutoffs are regularly adjusted for inflation, so they usually vary from year to year.

Single (2018)	
If taxable income is:	The tax is:
Not over \$9,525	10% of the taxable income
Over \$9,525 but not over \$38,700	\$952.50 plus 12% of the excess over \$9,525
Over \$38,700 but not over \$82,500	\$4,453.50 plus 22% of the excess over \$38,700
Over \$82,500 but not over \$157,500	\$14,089.50 plus 24% of the excess over \$82,500
Over \$157,500 but not over \$200,000	\$32,089.50 plus 32% of the excess over \$157,500
Over \$200,000 but not over \$500,000	\$45,689.50 plus 35% of the excess over \$200,000
Over \$500,000	\$150,689.50 plus 37% of the excess over \$500,000

Head of Household (2018)	
If taxable income is:	The tax is:
Not over \$13,600	10% of the taxable income
Over \$13,600 but not over \$51,800	\$1,360 plus 12% of the excess over \$13,600
Over \$51,800 but not over \$82,500	\$5,944 plus 22% of the excess over \$51,800
Over \$82,500 but not over \$157,500	\$12,698 plus 24% of the excess over \$82,500
Over \$157,500 but not over \$200,000	\$30,698 plus 32% of the excess over \$157,500
Over \$200,000 but not over \$500,000	\$44,298 plus 35% of the excess over \$200,000
Over \$500,000	\$149,298 plus 37% of the excess over \$500,000

Married Filing Jointly (2018)	
If taxable income is:	The tax is:
Not over \$19,050	10% of the taxable income
Over \$19,050 but not over \$77,400	\$1,905 plus 12% of the excess over \$19,050
Over \$77,400 but not over \$165,000	\$8,907 plus 22% of the excess over \$77,400
Over \$165,000 but not over \$315,000	\$28,179 plus 24% of the excess over \$165,000
Over \$315,000 but not over \$400,000	\$64,179 plus 32% of the excess over \$315,000
Over \$400,000 but not over \$600,000	\$91,379 plus 35% of the excess over \$400,000
Over \$600,000	\$161,379 plus 37% of the excess over \$600,000

Married Filing Separately (2018)	
If taxable income is:	The tax is:
Not over \$9,525	10% of the taxable income
Over \$9,525 but not over \$38,700	\$952.50 plus 12% of the excess over \$9,525
Over \$38,700 but not over \$82,500	\$4,453.50 plus 22% of the excess over \$38,700
Over \$82,500 but not over \$157,500	\$14,089.50 plus 24% of the excess over \$82,500
Over \$157,500 but not over \$200,000	\$32,089.50 plus 32% of the excess over \$157,500
Over \$200,000 but not over \$300,000	\$45,689.50 plus 35% of the excess over \$200,000
Over \$300,000	\$80,689.50 plus 37% of the excess over \$300,000