

# Federal Individual Income Tax Rates History

## Income Years 1913-2009

### 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	-

### 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	-

### 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	-

### 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	-

### 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	-

### 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	-

**2003**

**Last law to change rates: Jobs and Growth Tax Relief Reconciliation Act of 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	-

**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	-

**2001**

**Last law to change rates: Economic Growth and Tax Relief Reconciliation Act of 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	-

**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	-

**1999**

**Last law to change rates: Omnibus Budget Reconciliation Act of 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	\$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	-

**1998**

**Last law to change rates: Omnibus Budget Reconciliation Act of 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	\$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	-

**1997**

**Last law to change rates: Omnibus Budget Reconciliation Act of 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	\$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	-

**1996**

**Last law to change rates: Omnibus Budget Reconciliation Act of 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	\$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	-

**1995**

**Last law to change rates: Omnibus Budget Reconciliation Act of 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	\$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	-

**1994**

**Last law to change rates: Omnibus Budget Reconciliation Act of 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	\$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	-

**1993**

**Last law to change rates: Omnibus Budget Reconciliation Act of 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	-

**1992**

**Last law to change rates: Omnibus Budget Reconciliation Act of 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	\$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	-

**1991**

**Last law to change rates: Omnibus Budget Reconciliation Act of 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	\$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	-

**1990 (a)**

**Last law to change rates: Omnibus Budget Reconciliation Act of 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	\$78,400	28.0%	\$16,225	\$39,200	28.0%	\$19,450	\$47,050	28.0%	\$26,050	\$67,200
33.0%	\$78,400	\$162,770	33.0%	\$39,200	\$123,570	33.0%	\$47,050	\$97,620	33.0%	\$67,200	\$134,930
28.0%	\$162,770	-	28.0%	\$123,570	-	28.0%	\$97,620	-	28.0%	\$134,930	-

(a) The 33% rate "bubble" recaptured the revenue that upper-income taxpayers had saved by applying the 15% rate.

**1989 (a)**

**Last law to change rates: Tax Reform Act of 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
15.0%	\$0	\$30,950	15.0%	\$0	\$15,475	15.0%	\$0	\$18,550	15.0%	\$0	\$24,850
28.0%	\$30,950	\$74,850	28.0%	\$15,475	\$37,425	28.0%	\$18,550	\$44,900	28.0%	\$24,850	\$64,200
33.0%	\$74,850	\$155,320	33.0%	\$37,425	\$117,895	33.0%	\$44,900	\$93,130	33.0%	\$64,200	\$128,810
28.0%	\$155,320	-	28.0%	\$117,895	-	28.0%	\$93,130	-	28.0%	\$128,810	-

(a) The 33% rate "bubble" recaptured the revenue that upper-income taxpayers had saved by applying the 15% rate.

**1988 (a)**

**Last law to change rates: Tax Reform Act of 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
15.0%	\$0	\$29,750	15.0%	\$0	\$14,875	15.0%	\$0	\$17,850	15.0%	\$0	\$23,900
28.0%	\$29,750	\$71,900	28.0%	\$14,875	\$35,950	28.0%	\$17,850	\$43,150	28.0%	\$23,900	\$61,650
33.0%	\$71,900	\$149,250	33.0%	\$35,950	\$113,300	33.0%	\$43,150	\$89,560	33.0%	\$61,650	\$123,790
28.0%	\$149,250	-	28.0%	\$113,300	-	28.0%	\$89,560	-	28.0%	\$123,790	-

(a) The 33% rate "bubble" recaptured the revenue that upper-income taxpayers had saved by applying the 15% rate.

**1987**

**Last law to change rates: Tax Reform Act of 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
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	-

**1986**

**Last law to change rates: Tax Reform Act of 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	-			

**1985**

**Last law to change rates: Tax Reform Act of 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	\$3,540	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	-			

**1984**

**Last law to change rates or brackets: Tax Reform Act of 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: For tax years beginning after December 31, 1984 (except 1987 and 1988) tax brackets are adjusted for inflation as measured by the Consumer Price Index.

**1983**

**Last law to change rates or brackets: Tax Equity and Fiscal Responsibility Act of 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
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	-

**1982**

**Last law to change rates or brackets: Tax Equity and Fiscal Responsibility Act of 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	-			

**1981**



**Last law to change rates or brackets: Economic Recovery Tax Act of 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	-			

**1980**

**Last law to change rates or brackets: Revenue Act of 1978**

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	-			

1979

Last law to change rates or brackets: Revenue Act of 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	\$3,400	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	-			

1978

Last law to change rates or brackets: Revenue Act of 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%	\$22,200	\$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	-

1977

Last law to change rates or brackets: Tax Reduction and Simplification Act of 1977

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	\$3,200	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	-

## Last law to change rates or brackets: Tax Reform Act of 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	-

## Last law to change rates or brackets: Tax Reform Act of 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	\$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	-

## Last law to change rates or brackets: Tax Reform Act of 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	\$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	-

## Last law to change rates or brackets: Tax Reform Act of 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	\$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	-

## Last law to change rates or brackets: Tax Reform Act of 1969

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
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	-



1971 (a)

Last law to change rates or brackets: Tax Reform Act of 1969

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
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	-

(a) The Tax Reform Act of 1969 provided lower tax rates for single filers.

## Last law to change rates or brackets: Tax Reform Act of 1969

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
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				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	-

**Same as  
Married Filing Separately**

Note: Excludes effect of 2.5 percent surtax.

## Last law to change rates or brackets: Tax Reform Act of 1969

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
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				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	-

**Same as  
Married Filing Separately**

Note: Excludes effect of 10 percent surtax.

## Last law to change rates or brackets: Revenue Act of 1964

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
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				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	-

**Same as  
Married Filing Separately**

Note: Excludes effect of 7.5 percent surtax.

## Last law to change rates or brackets: Revenue Act of 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
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				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	-

Same as  
Married Filing Separately

## Last law to change rates or brackets: Revenue Act of 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
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				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	-

Same as  
Married Filing Separately

## Last law to change rates or brackets: Revenue Act of 1964

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
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				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	-

**Same as  
Married Filing Separately**

## Last law to change rates or brackets: Revenue Act of 1964

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
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				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	-

**Same as  
Married Filing Separately**



1963

Last law to change rates or brackets: Internal Revenue Code of 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	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	20.0%	\$0	\$2,000	21.0%	\$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	-	

1962

Last law to change rates or brackets: Internal Revenue Code of 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	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	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	-	

1961

Last law to change rates or brackets: Internal Revenue Code of 1954

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	\$4,000	20.0%	\$0	\$2,000				20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000	<b>Same as Married Filing Separately</b>			21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$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		
34.0%	\$16,000	\$20,000	34.0%	\$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		
43.0%	\$24,000	\$28,000	43.0%	\$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		
50.0%	\$32,000	\$36,000	50.0%	\$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		
56.0%	\$40,000	\$44,000	56.0%	\$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		
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000	52.0%	\$24,000	\$28,000			
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000	54.0%	\$28,000	\$32,000			
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000	58.0%	\$32,000	\$38,000			
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000	62.0%	\$38,000	\$44,000			
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000	66.0%	\$44,000	\$50,000			
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000	68.0%	\$50,000	\$60,000			
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000	71.0%	\$60,000	\$70,000			
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000			
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000			
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000			
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000			
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000			
						90.0%	\$200,000	\$300,000			
						91.0%	\$300,000	-			

1960

Last law to change rates or brackets: Internal Revenue Code of 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	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	21.0%	\$0	\$2,000	21.0%	\$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	-	

1959

Last law to change rates or brackets: Internal Revenue Code of 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	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	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	-	

1958

Last law to change rates or brackets: Internal Revenue Code of 1954

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	\$4,000	20.0%	\$0	\$2,000				20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000	<b>Same as Married Filing Separately</b>			21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$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		
34.0%	\$16,000	\$20,000	34.0%	\$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		
43.0%	\$24,000	\$28,000	43.0%	\$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		
50.0%	\$32,000	\$36,000	50.0%	\$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		
56.0%	\$40,000	\$44,000	56.0%	\$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		
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000	52.0%	\$24,000	\$28,000			
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000	54.0%	\$28,000	\$32,000			
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000	58.0%	\$32,000	\$38,000			
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000	62.0%	\$38,000	\$44,000			
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000	66.0%	\$44,000	\$50,000			
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000	68.0%	\$50,000	\$60,000			
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000	71.0%	\$60,000	\$70,000			
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000			
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000			
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000			
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000			
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000			
						90.0%	\$200,000	\$300,000			
						91.0%	\$300,000	-			

1957

Last law to change rates or brackets: Internal Revenue Code of 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	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	21.0%	\$0	\$2,000	21.0%	\$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	-	

1956

Last law to change rates or brackets: Internal Revenue Code of 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	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	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	-	

1955

Last law to change rates or brackets: Internal Revenue Code of 1954

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	\$4,000	20.0%	\$0	\$2,000				20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000	<b>Same as Married Filing Separately</b>			21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$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		
34.0%	\$16,000	\$20,000	34.0%	\$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		
43.0%	\$24,000	\$28,000	43.0%	\$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		
50.0%	\$32,000	\$36,000	50.0%	\$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		
56.0%	\$40,000	\$44,000	56.0%	\$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		
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000	52.0%	\$24,000	\$28,000			
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000	54.0%	\$28,000	\$32,000			
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000	58.0%	\$32,000	\$38,000			
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000	62.0%	\$38,000	\$44,000			
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000	66.0%	\$44,000	\$50,000			
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000	68.0%	\$50,000	\$60,000			
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000	71.0%	\$60,000	\$70,000			
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000			
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000			
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000			
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000			
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000			
						90.0%	\$200,000	\$300,000			
						91.0%	\$300,000	-			

1954 (a)

Last law to change rates or brackets: Internal Revenue Code of 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
			20.0%	\$0	\$2,000				20.0%	\$0	\$2,000
<b>Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.</b>			22.0%	\$2,000	\$4,000	<b>Same as Married Filing Separately</b>			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: Under the Internal Revenue Code of 1954, the 3 percent normal tax and the surtax rates were combined in a single set of rates.

(a) Under the Internal Revenue Code of 1954, the maximum tax was 87 percent of taxable income.

1953 (a)

Last law to change rates or brackets: Revenue Act of 1951

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
			22.2%	\$0	\$2,000				22.2%	\$0	\$2,000
<b>Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.</b>			24.6%	\$2,000	\$4,000	<b>Same as Married Filing Separately</b>			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.  
(a) The maximum effective rate of the income tax on net income is 88 percent.



1952 (a) (b)

Last law to change rates or brackets: Revenue Act of 1951

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
<b>Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.</b>			24.6%	\$2,000	\$4,000	<b>Same as Married Filing Separately</b>			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.  
 (a) The Revenue Act of 1951 provided special rates for head of household filers.  
 (b) The maximum effective rates of the income tax on net income is 88 percent.

**1951 (a)**

**Last law to change rates or brackets: Revenue Act of 1951**

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	
			20.4%	\$0	\$2,000							
<b>Applicable marginal tax rates</b>			22.4%	\$2,000	\$4,000	<b>Same as Married Filing Separately</b>			<b>Same as Married Filing Separately</b>			
<b>are determined by the bracket</b>			27.0%	\$4,000	\$6,000							
<b>(Married Filing Separately)</b>			30.0%	\$6,000	\$8,000							
<b>corresponding to one-half of</b>			35.0%	\$8,000	\$10,000							
<b>taxable income.</b>			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.  
(a) The maximum effective rates of the income tax on net income is 87.2 percent.*

**1950 (a) (b)**

**Last law to change rates or brackets: Revenue Act of 1950**

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						
<b>Applicable marginal tax rates</b>			22.0%	\$2,000	\$4,000	<b>Same as</b>			<b>Same as</b>		
<b>are determined by the bracket</b>			26.0%	\$4,000	\$6,000		<b>Married Filing Separately</b>				<b>Married Filing Separately</b>
<b>(Married Filing Separately)</b>			30.0%	\$6,000	\$8,000						
<b>corresponding to one-half of</b>			34.0%	\$8,000	\$10,000						
<b>taxable income.</b>			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.*

*(a) Tentative rate. 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.*

*(b) The maximum effective rates of the income tax on net income is 87.2 percent.*

**1949 (a) (b) (c)**

**Last law to change rates or brackets: Revenue Act of 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						
<b>Applicable marginal tax rates</b>			22.0%	\$2,000	\$4,000	<b>Same as Married Filing Separately</b>			<b>Same as Married Filing Separately</b>		
<b>are determined by the bracket</b>			26.0%	\$4,000	\$6,000						
<b>(Married Filing Separately)</b>			30.0%	\$6,000	\$8,000						
<b>corresponding to one-half of</b>			34.0%	\$8,000	\$10,000						
<b>taxable income.</b>			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.*

*(a) The Revenue Act of 1948 provided for income-splitting by married couples.*

*(b) Tentative rate. 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.*

*(c) The maximum effective rates of the income tax on net income is 77 percent.*

**1948 (a) (b)**

**Last law to change rates or brackets: Revenue Act of 1948**

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	\$2,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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.*

*(a) Tentative rate. 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.*

*(b) The maximum effective rates of the income tax on net income is 77 percent.*

**1947 (a) (b)**

**Last law to change rates or brackets: Revenue Act of 1945**

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	\$2,000									
22.0%	\$2,000	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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.  
 (a) Tentative rate. The tax computed at these rates was reduced by 5 percent.  
 (b) The maximum effective rates of the income tax on net income is 85.5 percent.*

**1946 (a) (b)**

**Last law to change rates or brackets: Revenue Act of 1945**

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	\$2,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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.  
 (a) Tentative rate. The tax computed at these rates was reduced by 5 percent.  
 (b) The maximum effective rates of the income tax on net income is 85.5 percent.*

1945 (a)

Last law to change rates or brackets: Revenue Act of 1945

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
23.0%	\$0	\$2,000									
25.0%	\$2,000	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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.  
(a) The maximum effective rates of the income tax on net income is 90 percent.



**1944 (a)**

**Last law to change rates or brackets: Individual Income Tax Act of 1944**

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
23.0%	\$0	\$2,000									
25.0%	\$2,000	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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.  
(a) The maximum effective rates of the income tax on net income is 90 percent.*

1943 (a)

Last law to change rates or brackets: Revenue Act of 1942

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
19.0%	\$0	\$2,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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									
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.

(a) In 1943 there was a Victory tax of 5 percent of income in excess of \$624 less credits of 25 percent of the tax for single persons, 40n percent for married persons or heads of household, and 2 percent for each dependent, with maximum credits of \$500, \$1

## Last law to change rates or brackets: Revenue Act of 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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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									
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 or brackets: Revenue Act of 1941

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	\$2,000									
13.0%	\$2,000	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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.

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 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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
8.0%	\$4,000	\$6,000									
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.

(a) In 1940 there was a 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 or brackets: Revenue Act of 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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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 or brackets: Revenue Act of 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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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 or brackets: Revenue Act of 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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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 or brackets: Revenue Act of 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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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 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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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 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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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 or brackets: Revenue Act of 1932

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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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 for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

## Last law to change rates or brackets: Revenue Act of 1932

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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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 for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

## Last law to change rates or brackets: Revenue Act of 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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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									
5.1%	\$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 tax of 1.5 percent for taxable income below \$4,000. For taxable income between \$4,000 and \$8,000, the normal tax is 3 percent. For taxable income over \$8,000 the normal tax is 5 percent plus applicable surtax.*

## Last law to change rates or brackets: Revenue Act of 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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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									
5.1%	\$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 tax of 1.5 percent for taxable income below \$4,000. For taxable income between \$4,000 and \$8,000, the normal tax is 3 percent. For taxable income over \$8,000 the normal tax is 5 percent plus applicable surtax*

**1929 (a)**

**Last law to change rates or brackets: Revenue Act of 1928**

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
1.5%	\$0	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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									
5.1%	\$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 tax of 1.5 percent for taxable income below \$4,000. For taxable income between \$4,000 and \$8,000, the normal tax is 3 percent. For taxable income over \$8,000 the normal tax is 5 percent plus applicable surtax.*

*(a) Reduced by 1 percentage point for 1929 by Joint Resolution of Congress, No. 133, approved by President December 16, 1929.*



## Last law to change rates or brackets: Revenue Act of 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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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									
5.1%	\$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 tax of 1.5 percent for taxable income below \$4,000. For taxable income between \$4,000 and \$8,000, the normal tax is 3 percent. For taxable income over \$8,000 the normal tax is 5 percent plus applicable surtax.*

## Last law to change rates or brackets: Revenue Act of 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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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									
5.1%	\$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 tax of 1.5 percent for taxable income below \$4,000. For taxable income between \$4,000 and \$8,000, the normal tax is 3 percent. For taxable income over \$8,000 the normal tax is 5 percent plus applicable surtax.*

## Last law to change rates or brackets: Revenue Act of 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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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									
5.1%	\$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 tax of 1.5 percent for taxable income below \$4,000. For taxable income between \$4,000 and \$8,000, the normal tax is 3 percent. For taxable income over \$8,000 the normal tax is 5 percent plus applicable surtax.

## Last law to change rates or brackets: Revenue Act of 1924

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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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 tax of 1.5 percent for taxable income below \$4,000. For taxable income between \$4,000 and \$8,000, the normal tax is 3 percent. For taxable income over \$8,000 the normal tax is 5 percent plus applicable surtax.*

## Last law to change rates or brackets: Revenue Act of 1924

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
2.0%	\$0	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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 tax of 2 percent for taxable income below \$4,000. For taxable income between \$4,000 and \$8,000, the normal tax is 4 percent. For taxable income over \$8,000 the normal tax is 6 percent plus applicable surtax.*

1923 (a)

Last law to change rates or brackets: Revenue Act of 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	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
8.0%	\$4,000	\$6,000									
9.0%	\$6,000	\$10,000									
2.0%	\$10,000	\$12,000									
3.0%	\$12,000	\$14,000									
4.0%	\$14,000	\$16,000									
5.0%	\$16,000	\$18,000									
6.0%	\$18,000	\$20,000									
8.0%	\$20,000	\$22,000									
9.0%	\$22,000	\$24,000									
10.0%	\$24,000	\$26,000									
11.0%	\$26,000	\$28,000									
12.0%	\$28,000	\$30,000									
13.0%	\$30,000	\$32,000									
15.0%	\$32,000	\$36,000									
16.0%	\$36,000	\$38,000									
17.0%	\$38,000	\$40,000									
18.0%	\$40,000	\$42,000									
19.0%	\$42,000	\$44,000									
20.0%	\$44,000	\$46,000									
21.0%	\$46,000	\$48,000									
22.0%	\$48,000	\$50,000									
23.0%	\$50,000	\$52,000									
24.0%	\$52,000	\$54,000									
25.0%	\$54,000	\$56,000									
26.0%	\$56,000	\$58,000									
27.0%	\$58,000	\$60,000									
28.0%	\$60,000	\$62,000									
29.0%	\$62,000	\$64,000									
30.0%	\$64,000	\$66,000									
31.0%	\$66,000	\$68,000									
32.0%	\$68,000	\$70,000									
33.0%	\$70,000	\$72,000									
34.0%	\$72,000	\$74,000									
35.0%	\$74,000	\$76,000									
36.0%	\$76,000	\$78,000									
37.0%	\$78,000	\$80,000									
38.0%	\$80,000	\$82,000									
39.0%	\$82,000	\$84,000									
40.0%	\$84,000	\$86,000									
41.0%	\$86,000	\$88,000									
42.0%	\$88,000	\$90,000									
43.0%	\$90,000	\$92,000									
44.0%	\$92,000	\$94,000									
45.0%	\$94,000	\$96,000									
46.0%	\$96,000	\$98,000									
47.0%	\$98,000	\$100,000									
48.0%	\$100,000	\$200,000									
49.0%	\$150,000	\$200,000									
50.0%	\$200,000	-									

Note: Tax rates include normal tax of 4 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

(a) Tax for 1923 was reduced 25 percent by credit or refund under Revenue Act of 1924.

## Last law to change rates or brackets: Revenue Act of 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	<b>Listed tax rates and brackets apply to all taxpayers.</b>		<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			
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	\$200,000									
57.0%	\$150,000	\$200,000									
58.0%	\$200,000	-									

Note: Tax rates include normal tax of 4 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

## Last law to change rates or brackets: Revenue Act of 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									
8.0%	\$4,000	\$5,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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	\$200,000									
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 tax of 4 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.



## Last law to change rates or brackets: Revenue Act of 1918

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									
8.0%	\$4,000	\$5,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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	\$200,000									
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 tax of 4 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

## Last law to change rates or brackets: Revenue Act of 1918

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									
8.0%	\$4,000	\$5,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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	\$200,000									
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 tax of 4 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

**Last law to change rates or brackets: Revenue Act of 1918**

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		
6.0%	\$0	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>	<b>Listed tax rates and brackets apply to all taxpayers.</b>	<b>Listed tax rates and brackets apply to all taxpayers.</b>								
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	\$200,000											
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 tax of 6 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 12 percent plus applicable surtax.*

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
2.0%	\$0	\$2,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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 tax of 2 percent for taxable income below \$2,000. For taxable income over \$2,000, the normal tax is 4 percent plus applicable surtax.

## 1916

### Last law to change rates or brackets: Revenue Act of 1916

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
2.0%	\$0	\$20,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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.

**1915**

**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 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
1.0%	\$0	\$20,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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.*

**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 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
1.0%	\$0	\$20,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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.*

**1913 (a)**

**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 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
1.0%	\$0	\$20,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
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.*

*(a) Tariff Act of October 3, 1913. Tax effective on income for last 10 months in 1913.*

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