

2017

Table 1. Single Taxable Income Tax Brackets and Rates, 2017

Rate	Taxable Income Bracket	Tax Owed
10%	\$0 to \$9,325	10% of Taxable Income
15%	\$9,325 to \$37,950	\$932.50 plus 15% of the excess over \$9,325
25%	\$37,950 to \$91,900	\$5,226.25 plus 25% of the excess over \$37,950
28%	\$91,900 to \$191,650	\$18,713.75 plus 28% of the excess over \$91,900
33%	\$191,650 to \$416,700	\$46,643.75 plus 33% of the excess over \$191,650
35%	\$416,700 to \$418,400	\$120,910.25 plus 35% of the excess over \$416,700
39.60%	\$418,400+	\$121,505.25 plus 39.6% of the excess over \$418,400

Table 2. Married Filing Joint Taxable Income Tax Brackets and Rates, 2017

Rate	Taxable Income Bracket	Tax Owed
10%	\$0 to \$18,650	10% of taxable income
15%	\$18,650 to \$75,900	\$1,865 plus 15% of the excess over \$18,650
25%	\$75,900 to \$153,100	\$10,452.50 plus 25% of the excess over \$75,900
28%	\$153,100 to \$233,350	\$29,752.50 plus 28% of the excess over \$153,100
33%	\$233,350 to \$416,700	\$52,222.50 plus 33% of the excess over \$233,350
35%	\$416,700 to \$470,700	\$112,728 plus 35% of the excess over \$416,700
39.60%	\$470,700+	\$131,628 plus 39.6% of the excess over \$470,700

Table 3. Head of Household Taxable Income Tax Brackets and Rates, 2017

Rate	Taxable Income Bracket	Tax Owed
10%	\$0 to \$13,350	10% of taxable income
15%	\$13,350 to \$50,800	\$1,335 plus 15% of the excess over \$13,350
25%	\$50,800 to \$131,200	\$6,952.50 plus 25% of the excess over \$50,800
28%	\$131,200 to \$212,500	\$27,052.50 plus 28% of the excess over \$131,200
33%	\$212,500 to \$416,700	\$49,816.50 plus 33% of the excess over \$212,500
35%	\$416,700 to \$444,500	\$117,202.50 plus 35% of the excess over \$416,701
39.60%	\$444,550+	\$126,950 plus 39.6% of the excess over \$444,550

Table 4. Married Individuals Filing Separate Returns Taxable Income Tax Brackets and Rates, 2017

Rate	Taxable Income Bracket	Tax Owed
10%	\$0 to \$9,325	10% of taxable income
15%	\$9,325 to \$37,950	\$932.50 plus 15% of the excess over \$9,325
25%	\$37,950 to \$76,550	\$5,226.25 plus 25% of the excess over \$37,950
28%	\$76,550 to \$116,675	\$14,876.25 plus 28% of the excess over \$76,550
33%	\$116,675 to \$208,350	\$26,111.25 plus 33% of the excess over \$116,675
35%	\$208,350 to \$235,350	\$56,364 plus 35% of the excess over \$208,350
39.60%	\$235,350+	\$65,814 plus 39.6% of the excess over \$235,350

Table 5. 2017 Standard Deduction and Personal Exemption

Filing Status	Deduction Amount
Single	\$6,350
Married Filing Jointly	\$12,700
Head of Household	\$9,350
Married Filing Separately	\$6,350
Personal Exemption	\$4,050

Table 6. 2017 Alternative Minimum Tax Exemptions

Filing Status	Exemption Amount
Single	\$54,300
Married Filing Jointly	\$84,500
Married Filing Separately	\$42,250
Estates and Trusts	\$24,100

Table 7. 2017 Alternative Minimum Tax Exemption Phaseout Thresholds

Filing Status	Threshold
Single	\$120,700
Married Filing Jointly	\$160,900
Married Filing Separately, Estates and Trusts	\$80,450

2018

Table 1. Tax Brackets and Rates, 2018

Rate	For Unmarried Individuals, Taxable Income Over	For Married Individuals Filing Joint Returns, Taxable Income Over	For Heads of Households, Taxable Income Over	For Married Individuals Filing Separate Returns, Taxable Income Over
10%	\$0	\$0	\$0	\$0
12%	\$9,525	\$19,050	\$13,600	\$9,525
22%	\$38,700	\$77,400	\$51,800	\$38,700
24%	\$82,500	\$165,000	\$82,500	\$82,500
32%	\$157,500	\$315,000	\$157,500	\$157,500
35%	\$200,000	\$400,000	\$200,000	\$200,000
37%	\$500,000	\$600,000	\$500,000	\$300,000

Table 2. 2018 Standard Deduction and Personal Exemption

Filing Status	Deduction Amount
Single	\$12,000
Married Filing Jointly	\$24,000
Head of Household	\$18,000
Married Filing Separately	\$12,000
Personal Exemption	N/A

Table 3. 2018 Alternative Minimum Tax

Exemptions

Filing Status	Exemption Amount
Unmarried Individuals	\$70,300
Married Filing Jointly	\$109,400
Married Filing Separately	\$54,700
Estates and Trusts	\$22,500

Table 4. 2018 Alternative Minimum Tax Exemption Phaseout Thresholds

Filing Status	Threshold
Unmarried Individuals, and Married Filing Separately	\$500,000
Married Filing Jointly	\$1,000,000
Estates and Trusts	\$75,000