

2018 Federal Tax Brackets

Individual		
Taxable income over	But not greater than	Tax Bracket
\$0	\$9,525	10%
\$9,525	\$38,700	12%
\$38,700	\$82,500	22%
\$82,500	\$157,500	24%
\$157,500	\$200,000	32%
\$200,000	\$500,000	35%
\$500,000		37%

Head of Household		
Taxable income over	But not greater than	Tax Bracket
\$0	\$13,600	10%
\$13,600	\$51,800	12%
\$51,800	\$82,500	22%
\$82,500	\$157,500	24%
\$157,500	\$200,000	32%
\$200,000	\$500,000	35%
\$500,000		37%

Married Filing Jointly		
Taxable income over	But not greater than	Tax Bracket
\$0	\$19,050	10%
\$19,050	\$77,400	12%
\$77,400	\$165,000	22%
\$165,000	\$315,000	24%
\$315,000	\$400,000	32%
\$400,000	\$600,000	35%
\$600,000		37%

Married Filing Separately		
Taxable income over	But not greater than	Tax Bracket
\$0	\$9,525	10%
\$9,525	\$38,700	12%
\$38,700	\$82,500	22%
\$82,500	\$157,500	24%
\$157,500	\$200,000	32%
\$200,000	\$300,000	35%
\$300,000		37%

Estates and Trusts		
Taxable income over	But not greater than	Tax Bracket
\$0	\$2,550	10%
\$2,550	\$9,150	24%
\$9,150	\$12,500	35%
\$12,500		37%

Income levels for taxes on capital gains and qualified dividends		
Filing Status	15%	20%
Individual	\$38,600	\$425,800
Head of Household	\$51,700	\$452,400
Married filing jointly	\$77,200	\$479,000