## **Federal Individual Income Tax Rates History**

**Nominal Dollars Income Years 1913-2013** 

Note: Figures are presented in nominal dollar amounts.

Head of Household

		Nommai			201				
Marr	ied Filing Jo	ointly	Married	Filing Se	parately		H		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Margin
Tax Rate	Over	<b>But Not Over</b>	Tax Rate	Over	But Not Over	Tax Rate	Over	<b>But Not Over</b>	Tax Ra

Marginal	Tax Br	ackets	Marginal	Tax Br	rackets	Marginal	Tax B	rackets	Marginal	Tax B	rackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
10.0%	\$0	\$17,850	10.0%	\$0	\$8,925	10.0%	\$0	\$8,925	10.0%	\$0	\$12,750
15.0%	\$17,850	\$72,500	15.0%	\$8,925	\$36,250	15.0%	\$8,925	\$36,250	15.0%	\$12,750	\$48,600
25.0%	\$72,500	\$146,400	25.0%	\$36,250	\$73,200	25.0%	\$36,250	\$87,850	25.0%	\$48,600	\$125,450
28.0%	\$146,400	\$223,050	28.0%	\$73,200	\$111,525	28.0%	\$87,850	\$183,250	28.0%	\$125,450	\$203,150
33.0%	\$223,050	\$398,350	33.0%	\$111,525	\$199,175	33.0%	\$183,250	\$398,350	33.0%	\$203,150	\$398,350
35.0%	\$398,350	\$450,000	35.0%	\$199,175	\$225,000	35.0%	\$398,350	\$400,000	35.0%	\$398,350	\$425,000
39.6%	\$450,000		39.6%	\$225,000		39.6%	\$400,000		39.6%	\$425,000	

Note: Last law to change rates was the American Taxpayer Relief Act of 2012.

Nominal	2012
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Married Filing Jointly		Married Filing Separately				Single		Head of Household			
Marginal	Tax B	rackets	Marginal	Tax B	Tax Brackets		Tax E	Tax Brackets		Tax B	rackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
10.0%	\$0	\$17,400	10.0%	\$0	\$8,700	10.0%	\$0	\$8,700	10.0%	\$0	\$12,400
15.0%	\$17,400	\$70,700	15.0%	\$8,700	\$35,350	15.0%	\$8,700	\$35,350	15.0%	\$12,400	\$47,350
25.0%	\$70,700	\$142,700	25.0%	\$35,350	\$71,350	25.0%	\$35,350	\$85,650	25.0%	\$47,350	\$122,300
28.0%	\$142,700	\$217,450	28.0%	\$71,350	\$108,725	28.0%	\$85,650	\$178,650	28.0%	\$122,300	\$198,050
33.0%	\$217,450	\$388,350	33.0%	\$108,725	\$194,175	33.0%	\$178,650	\$388,350	33.0%	\$198,050	\$388,350
35.0%	\$388,350	-	35.0%	\$194,175	-	35.0%	\$388,350	-	35.0%	\$388,350	-

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

Nominal	2011

Marr	ied Filing Joi	ntly	Marrie	Married Filing Separately			Single		Head of Household			
Marginal	Tax B	rackets	Marginal	Tax B	Tax Brackets		Marginal Tax Brackets		Marginal	Tax B	rackets	
Tax Rate	Over	<b>But Not Over</b>	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	
10.0%	\$0	\$17,000	10.0%	\$0	\$8,500	10.0%	\$0	\$8,500	10.0%	\$0	\$12,150	
15.0%	\$17,000	\$69,000	15.0%	\$8,500	\$34,500	15.0%	\$8,500	\$34,500	15.0%	\$12,150	\$46,250	
25.0%	\$69,000	\$139,350	25.0%	\$34,500	\$69,675	25.0%	\$34,500	\$83,600	25.0%	\$46,250	\$119,400	
28.0%	\$139,350	\$212,300	28.0%	\$69,675	\$106,150	28.0%	\$83,600	\$174,400	28.0%	\$119,400	\$193,350	
33.0%	\$212,300	\$379,150	33.0%	\$106,150	\$189,575	33.0%	\$174,400	\$379,150	33.0%	\$193,350	\$379,150	
35.0%	\$379.150	_	35.0%	\$189,575	_	35.0%	\$379.150	-	35.0%	\$379.150	-	

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

Nominal	2010

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

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

		Nominal			9						
Marri	ied Filing Joi	ntly	Married	Filing Sepa	arately		Single		Head of Household		
Marginal	Tax B	rackets	Marginal	Tax Bı	ackets	Marginal	Tax E	Brackets	Marginal	Tax B	rackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
10.0%	\$0	\$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%

35.0%

\$171,550

\$372,950

\$372,950

33.0%

35.0%

\$190,200

\$372,950

\$372,950

33.0% \$104,425 \$186,475

35.0% \$186,475

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

\$372,950

33.0%

35.0%

\$208,850

Nominal	2008
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Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax B	rackets	Marginal	Tax B	rackets	Marginal	Tax E	Brackets	Marginal	Tax B	Brackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
10.0%	\$0	\$16,050	10.0%	\$0	\$8,025	10.0%	\$0	\$8,025	10.0%	\$0	\$11,450
15.0%	\$16,050	\$65,100	15.0%	\$8,025	\$32,550	15.0%	\$8,025	\$32,550	15.0%	\$11,450	\$43,650
25.0%	\$65,100	\$131,450	25.0%	\$32,550	\$65,725	25.0%	\$32,550	\$78,850	25.0%	\$43,650	\$112,650
28.0%	\$131,450	\$200,300	28.0%	\$65,725	\$100,150	28.0%	\$78,850	\$164,550	28.0%	\$112,650	\$182,400
33.0%	\$200,300	\$357,700	33.0%	\$100,150	\$178,850	33.0%	\$164,550	\$357,700	33.0%	\$182,400	\$357,700
35.0%	\$357,700	-	35.0%	\$178,850	-	35.0%	\$357,700	-	35.0%	\$357,700	-

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

Nominal	2007
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Married Filing Jointly			Married Filing Separately				Single		Head of Household		
Marginal	Marginal Tax Brackets		Marginal	Tax Brackets		Marginal	Tax E	Tax Brackets		Tax B	rackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	<b>But Not Over</b>
10.0%	\$0	\$15,650	10.0%	\$0	\$7,825	10.0%	\$0	\$7,825	10.0%	\$0	\$11,200
15.0%	\$15,650	\$63,700	15.0%	\$7,825	\$31,850	15.0%	\$7,825	\$31,850	15.0%	\$11,200	\$42,650
25.0%	\$63,700	\$128,500	25.0%	\$31,850	\$64,250	25.0%	\$31,850	\$77,100	25.0%	\$42,650	\$110,100
28.0%	\$128,500	\$195,850	28.0%	\$64,250	\$97,925	28.0%	\$77,100	\$160,850	28.0%	\$110,100	\$178,350
33.0%	\$195,850	\$349,700	33.0%	\$97,925	\$174,850	33.0%	\$160,850	\$349,700	33.0%	\$178,350	\$349,700
35.0%	\$349,700	-	35.0%	\$174,850	-	35.0%	\$349,700	-	35.0%	\$349,700	-

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

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

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

Nominal 2005

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

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

Nominal	2004
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Marr	Married Filing Jointly		Married Filing Separately			Single			Head of Household		
Marginal	Tax B	rackets	kets Marginal Tax Brackets		Marginal Tax Brackets			Marginal	Tax B	Brackets	
Tax Rate	Over	<b>But Not Over</b>	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
10.0%	\$0	\$14,300	10.0%	\$0	\$7,150	10.0%	\$0	\$7,150	10.0%	\$0	\$10,200
15.0%	\$14,300	\$58,100	15.0%	\$7,150	\$29,050	15.0%	\$7,150	\$29,050	15.0%	\$10,200	\$38,900
25.0%	\$58,100	\$117,250	25.0%	\$29,050	\$58,625	25.0%	\$29,050	\$70,350	25.0%	\$38,900	\$100,500
28.0%	\$117,250	\$178,650	28.0%	\$58,625	\$89,325	28.0%	\$70,350	\$146,750	28.0%	\$100,500	\$162,700
33.0%	\$178,650	\$319,100	33.0%	\$89,325	\$159,550	33.0%	\$146,750	\$319,100	33.0%	\$162,700	\$319,100
35.0%	\$319.100	-	35.0%	\$159.550	-	35.0%	\$319.100	) -	35.0%	\$319.500	) -

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

Nominal	2003
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Mar	Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	ginal Tax Brackets		Marginal Tax Brackets		Marginal Tax Brackets			Marginal	Tax E	Brackets		
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	
10.0%	\$0	\$14,000	10.0%	\$0	\$7,000	10.0%	\$0	\$7,000	10.0%	\$0	\$10,000	
15.0%	\$14,000	\$56,800	15.0%	\$7,000	\$23,725	15.0%	\$7,000	\$28,400	15.0%	\$10,000	\$38,050	
25.0%	\$56,800	\$114,650	25.0%	\$23,725	\$57,325	25.0%	\$28,400	\$68,800	25.0%	\$38,050	\$98,250	
28.0%	\$114,650	\$174,700	28.0%	\$57,325	\$87,350	28.0%	\$68,800	\$143,500	28.0%	\$98,250	\$159,100	
33.0%	\$174,700	\$311,950	33.0%	\$87,350	\$155,975	33.0%	\$143,500	\$311,950	33.0%	\$159,100	\$311,950	
35.0%	\$311,950	-	35.0%	\$155,975	-	35.0%	\$311,950	-	35.0%	\$311,950	-	

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

Nominal		2002
Marriad Filing Jointly	Marriad Filing Saparatoly	

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

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

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Marı	ried Filing Joi	ntly	Marrie	ed Filing Sep	parately		Single		Hea	ad of Housel	hold
Marginal	Tax B	rackets	Marginal Tax Brackets		Marginal Tax Brackets			Marginal	Tax E	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
15.0%	\$0	\$45,200	15.0%	\$0	\$22,600	15.0%	\$0	\$27,050	15.0%	\$0	\$36,250
27.5%	\$45,200	\$109,250	27.5%	\$22,600	\$54,625	27.5%	\$27,050	\$65,550	27.5%	\$36,250	\$93,650
30.5%	\$109,250	\$166,500	30.5%	\$54,625	\$83,250	30.5%	\$65,550	\$136,750	30.5%	\$93,650	\$151,650
35.5%	\$166,500	\$297,350	35.5%	\$83,250	\$148,675	35.5%	\$136,750	\$297,350	35.5%	\$151,650	\$297,350
39.1%	\$297.350	-	39.1%	\$148.675	_	39.1%	\$297.350	_	39.1%	\$297.350	_

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

# Nominal 2000 Ignity Married Filing Separately

Marr	Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax B	rackets	Marginal	Tax B	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	
15.0%	\$0	\$43,850	15.0%	\$0	\$21,925	15.0%	\$0	\$26,250	15.0%	\$0	\$35,150	
28.0%	\$43,850	\$105,950	28.0%	\$21,925	\$52,975	28.0%	\$26,250	\$63,550	28.0%	\$35,150	\$90,800	
31.0%	\$105,950	\$161,450	31.0%	\$52,975	\$80,725	31.0%	\$63,550	\$132,600	31.0%	\$90,800	\$147,050	
36.0%	\$161,450	\$288,350	36.0%	\$80,725	\$144,175	36.0%	\$132,600	\$288,350	36.0%	\$147,050	\$288,350	
39.6%	\$288,350	-	39.6%	\$144,175	-	39.6%	\$288,350	-	39.6%	\$288,350	-	

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

### Nominal 1999

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax B	rackets	Marginal	Tax E	Brackets	Marginal	Marginal Tax Brackets		Marginal	Tax E	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
15.0%	\$0	\$43,050	15.0%	\$0	\$21,525	15.0%	\$0	\$25,750	15.0%	\$0	\$34,550
28.0%	\$43,050	\$104,050	28.0%	\$21,525	\$52,025	28.0%	\$25,750	\$62,450	28.0%	\$34,550	\$89,150
31.0%	\$104,050	\$158,550	31.0%	\$52,025	\$79,275	31.0%	\$62,450	\$130,250	31.0%	\$89,150	\$144,400
36.0%	\$158,550	\$283,150	36.0%	\$79,275	\$141,575	36.0%	\$130,250	\$283,150	36.0%	\$144,400	\$283,150
39.6%	\$283,150	-	39.6%	\$141,575	-	39.6%	\$283,150	-	39.6%	\$283,150	-

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

Nominal	1998
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Married Filing Jointly			Married Filing Separately				Single		Head of Household		
Marginal	Tax B	rackets	Marginal	Tax B	Brackets	Marginal	ginal Tax Brackets		Marginal Tax Bra		Brackets
Tax Rate	Over	<b>But Not Over</b>	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
15.0%	\$0	\$42,350	15.0%	\$0	\$21,175	15.0%	\$0	\$25,350	15.0%	\$0	\$33,950
28.0%	\$42,350	\$102,300	28.0%	\$21,175	\$51,150	28.0%	\$25,350	\$61,400	28.0%	\$33,950	\$87,700
31.0%	\$102,300	\$155,950	31.0%	\$51,150	\$77,975	31.0%	\$61,400	\$128,100	31.0%	\$87,700	\$142,000
36.0%	\$155,950	\$278,450	36.0%	\$77,975	\$139,225	36.0%	\$128,100	\$278,450	36.0%	\$142,000	\$278,450
39.6%	\$278,450	-	39.6%	\$139,225	-	39.6%	\$278,450	-	39.6%	\$278,450	-

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

Nominal		1997
Married Filing Jointly	Married Filing Separately	

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax B	rackets	Marginal	Tax E	Brackets	Marginal	Marginal Tax Brackets			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
15.0%	\$0	\$41,200	15.0%	\$0	\$20,600	15.0%	\$0	\$24,650	15.0%	\$0	\$33,050
28.0%	\$41,200	\$99,600	28.0%	\$20,600	\$49,800	28.0%	\$24,650	\$59,750	28.0%	\$33,050	\$85,350
31.0%	\$99,600	\$151,750	31.0%	\$49,800	\$75,875	31.0%	\$59,750	\$124,650	31.0%	\$85,350	\$138,200
36.0%	\$151,750	\$271,050	36.0%	\$75,875	\$135,525	36.0%	\$124,650	\$271,050	36.0%	\$138,200	\$271,050
39.6%	\$271,050	-	39.6%	\$135,525	-	39.6%	\$271,050	-	39.6%	\$271,050	-

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

Nominal	1996
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Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax B	rackets	Marginal	Tax E	Brackets	Marginal Tax Brackets		Marginal	nal 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
15.0%	\$0	\$40,100	15.0%	\$0	\$20,050	15.0%	\$0	\$24,000	15.0%	\$0	\$32,150
28.0%	\$40,100	\$96,900	28.0%	\$20,050	\$48,450	28.0%	\$24,000	\$58,150	28.0%	\$32,150	\$83,050
31.0%	\$96,900	\$147,700	31.0%	\$48,450	\$73,850	31.0%	\$58,150	\$121,300	31.0%	\$83,050	\$134,500
36.0%	\$147,700	\$263,750	36.0%	\$73,850	\$131,875	36.0%	\$121,300	\$263,750	36.0%	\$134,500	\$263,750
39.6%	\$263,750	-	39.6%	\$131,875	-	39.6%	\$263,750	-	39.6%	\$263,750	-

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

Nominal	1995
Nominai	19:

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax B	rackets	Marginal	Tax E	Brackets	Marginal	Marginal Tax Brackets		Marginal	Tax E	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
15.0%	\$0	\$39,000	15.0%	\$0	\$19,500	15.0%	\$0	\$23,350	15.0%	\$0	\$31,250
28.0%	\$39,000	\$94,250	28.0%	\$19,500	\$47,125	28.0%	\$23,350	\$56,550	28.0%	\$31,250	\$80,750
31.0%	\$94,250	\$143,600	31.0%	\$47,125	\$71,800	31.0%	\$56,550	\$117,950	31.0%	\$80,750	\$130,800
36.0%	\$143,600	\$256,500	36.0%	\$71,800	\$128,250	36.0%	\$117,950	\$256,500	36.0%	\$130,800	\$256,500
39.6%	\$256,500	-	39.6%	\$128,250	-	39.6%	\$256,500	-	39.6%	\$256,500	-

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

#### Nominal 1994

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

Note: Last law to change rates was the Omnibus Budget Reconciliation  $\mbox{Act}$  of 1993.

1993

Married Filing Jointly		Married Filing Separately			Single			Head of Household			
Marginal	rginal Tax Brackets		Marginal	ginal Tax Brackets		Marginal	Tax E	Brackets	Marginal	Tax E	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
15.0%	\$0	\$36,900	15.0%	\$0	\$18,450	15.0%	\$0	\$22,100	15.0%	\$0	\$29,600
28.0%	\$36,900	\$89,150	28.0%	\$18,450	\$44,575	28.0%	\$22,100	\$53,500	28.0%	\$29,600	\$76,400
31.0%	\$89,150	\$140,000	31.0%	\$44,575	\$70,000	31.0%	\$53,500	\$115,000	31.0%	\$76,400	\$127,500
36.0%	\$140,000	\$250,000	36.0%	\$70,000	\$125,000	36.0%	\$115,000	\$250,000	36.0%	\$127,500	\$250,000
39.6%	\$250,000	-	39.6%	\$125,000	-	39.6%	\$250,000	-	39.6%	\$250,000	-

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

Nominal	199

Married Filing Jointly		Married Filing Separately			Single			Head of Household			
Marginal	rginal 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
15.0%	\$0	\$35,800	15.0%	\$0	\$17,900	15.0%	\$0	\$21,450	15.0%	\$0	\$28,750
28.0%	\$35,800	\$86,500	28.0%	\$17,900	\$43,250	28.0%	\$21,450	\$51,900	28.0%	\$28,750	\$74,150
31.0%	\$86,500	-	31.0%	\$43,250	-	31.0%	\$51,900	-	31.0%	\$74,150	-

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

Married Filing Jointly		Married Filing Separately			Single			Head of Household			
Marginal	ginal Tax Brackets		Marginal	Tax Brackets		Marginal	ginal 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
15.0%	\$0	\$34,000	15.0%	\$0	\$17,000	15.0%	\$0	\$20,350	15.0%	\$0	\$27,300
28.0%	\$34,000	\$82,150	28.0%	\$17,000	\$41,075	28.0%	\$20,350	\$49,300	28.0%	\$27,300	\$70,450
31.0%	\$82,150	-	31.0%	\$41,075	-	31.0%	\$49,300	-	31.0%	\$70,450	-

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

Nominal	1990
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Marrie	Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	inal Tax Brackets		Marginal	Tax E	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	
15.0%	\$0	\$32,450	15.0%	\$0	\$16,225	15.0%	\$0	\$19,450	15.0%	\$0	\$26,050	
28.0%	\$32,450	-	28.0%	\$16,225	-	28.0%	\$19,450	-	28.0%	\$26,050	-	

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

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

#### Nominal 1989

Marri	ied Filing Joi	intly	Marrie	d Filing Sep	oarately		Single		Head of Household		
Marginal	Tax Brackets		Marginal	Tax E	Brackets	Marginal	Tax Brackets		Marginal	Tax B	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
15.0%	\$0	\$30,950	15.0%	\$0	\$15,475	15.0%	\$0	\$18,550	15.0%	\$0	\$24,850
28.0%	\$30.950	-	28.0%	\$15.475	-	28.0%	\$18,550	-	28.0%	\$24.850	_

(a) A 33% "rate bubble" applied between \$74,850 and \$155,320 for married filing jointly, between \$37,425 and \$117,895 for married filing separately, between \$44,900 and \$93,130 for singles, and between \$64,200 and \$128,810 for heads of households, the purpose being to recapture the revenue that upper-income taxpayers had saved by applying the 15% rate. Note: Last law to change rates was the Tax Reform Act of 1986.

	Hommu										
Marr	ied Filing Jo	ntly Married Filing Separately Single				Hea	d of House	hold			
Marginal	Tax E	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
15.0%	\$0	\$29,750	15.0%	\$(	\$14,875	15.0%	\$0	\$17,850	15.0%	\$0	\$23,900

28.0%

\$17,850

\$23,900

28.0%

1988

(a) A 33% "rate bubble" applied between \$71,900 and \$149,250 for married filing jointly, between \$35,950 and \$113,300 for married filing separately, between \$43,150 and \$89,560 for singles, and between \$61,650 and \$123,790 for heads of households, the purpose being to recapture the revenue that upper-income taxpayers had saved by applying the 15% rate. Note: Last law to change rates was the Tax Reform Act of 1986.

		Nominal		1987									
Marri	arried Filing Jointly Married F			d Filing Sep	Filing Separately			Single			Head of Household		
Marginal	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		
11.0%	\$0	\$3,000	11.0%	\$0	\$1,500	11.0%	\$0	\$1,800	11.0%	\$0	\$2,500		
15.0%	\$3,000	\$28,000	15.0%	\$1,500	\$14,000	15.0%	\$1,800	\$16,800	15.0%	\$2,500	\$23,000		
28.0%	\$28,000	\$45,000	28.0%	\$14,000	\$22,500	28.0%	\$16,800	\$27,000	28.0%	\$23,000	\$38,000		
35.0%	\$45,000	\$90,000	35.0%	\$22,500	\$45,000	35.0%	\$27,000	\$54,000	35.0%	\$38,000	\$80,000		
38.5%	\$90,000	-	38.5%	\$45,000	-	38.5%	\$54,000	-	38.5%	\$80,000	-		

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

Nominal

28.0%

28.0%

		Nominal	1986								
Mari	ried Filing Joi	ntly	Married Filing Separately			Single			Head of Household		
Marginal	Tax B	rackets	Marginal	rginal Tax Brackets		Marginal	Tax Brackets		Marginal	Tax B	rackets
Tax Rate	Over	<b>But Not Over</b>	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	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 Nominal Married Filing Jointly Married Filing Separately Single Head of Household Marginal Tay Brackets Tay Brackete

Tax Brackets		Marginal	jinai Tax Brackets		Marginal	I ax E	Tax Brackets		I ax B	rackets
Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
\$0	\$3,540	0.0%	\$0	\$1,770	0.0%	\$0	\$2,390	0.0%	\$0	\$2,390
\$3,540	\$5,720	11.0%	\$1,770	\$2,860	11.0%	\$2,390	\$3,540	11.0%	\$2,390	\$4,580
\$5,720	\$7,910	12.0%	\$2,860	\$3,955	12.0%	\$3,540	\$4,580	12.0%	\$4,580	\$6,760
\$7,910	\$12,390	14.0%	\$3,955	\$6,195	14.0%	\$4,580	\$6,760	14.0%	\$6,760	\$9,050
\$12,390	\$16,650	16.0%	\$6,195	\$8,325	15.0%	\$6,760	\$8,850	17.0%	\$9,050	\$12,280
\$16,650	\$21,020	18.0%	\$8,325	\$10,510	16.0%	\$8,850	\$11,240	18.0%	\$12,280	\$15,610
\$21,020	\$25,600	22.0%	\$10,510	\$12,800	18.0%	\$11,240	\$13,430	20.0%	\$15,610	\$18,940
\$25,600	\$31,120	25.0%	\$12,800	\$15,560	20.0%	\$13,430	\$15,610	24.0%	\$18,940	\$24,460
\$31,120	\$36,630	28.0%	\$15,560	\$18,315	23.0%	\$15,610	\$18,940	28.0%	\$24,460	\$29,970
\$36,630	\$47,670	33.0%	\$18,315	\$23,835	26.0%	\$18,940	\$24,460	32.0%	\$29,970	\$35,490
\$47,670	\$62,450	38.0%	\$23,835	\$31,225	30.0%	\$24,460	\$29,970	35.0%	\$35,490	\$46,520
\$62,450	\$89,090	42.0%	\$31,225	\$44,545	34.0%	\$29,970	\$35,490	42.0%	\$46,520	\$63,070
\$89,090	\$113,860	45.0%	\$44,545	\$56,930	38.0%	\$35,490	\$43,190	45.0%	\$63,070	\$85,130
\$113,860	\$169,020	49.0%	\$56,930	\$84,510	42.0%	\$43,190	\$57,550	48.0%	\$85,130	\$112,720
\$169,020	-	50.0%	\$84,510	-	48.0%	\$57,550	\$85,130	50.0%	\$112,720	-
					50.0%	\$85,130	-			
	Over \$0 \$3,540 \$5,720 \$7,910 \$12,390 \$16,650 \$21,020 \$25,600 \$31,120 \$36,630 \$47,670 \$62,450 \$89,090 \$113,860	\$0 \$3,540 \$3,540 \$5,720 \$5,720 \$7,910 \$7,910 \$12,390 \$12,390 \$16,650 \$16,650 \$21,020 \$21,020 \$25,600 \$25,600 \$31,120 \$31,120 \$36,630 \$36,630 \$47,670 \$47,670 \$62,450 \$62,450 \$89,090 \$89,090 \$113,860 \$113,860 \$169,020	Over         But Not Over         Tax Rate           \$0         \$3,540         0.0%           \$3,540         \$5,720         11.0%           \$5,720         \$7,910         12.0%           \$7,910         \$12,390         14.0%           \$12,390         \$16,650         16.0%           \$16,650         \$21,020         18.0%           \$21,020         \$25,600         22.0%           \$25,600         \$31,120         25.0%           \$31,120         \$36,630         28.0%           \$36,630         \$47,670         33.0%           \$47,670         \$62,450         38.0%           \$62,450         \$89,090         42.0%           \$89,090         \$113,860         45.0%           \$113,860         \$169,020         49.0%	Over         But Not Over         Tax Rate         Over           \$0         \$3,540         0.0%         \$0           \$3,540         \$5,720         11.0%         \$1,770           \$5,720         \$7,910         12.0%         \$2,860           \$7,910         \$12,390         14.0%         \$3,955           \$12,390         \$16,650         16.0%         \$6,195           \$16,650         \$21,020         18.0%         \$8,325           \$21,020         \$25,600         22.0%         \$10,510           \$25,600         \$31,120         25.0%         \$12,800           \$31,120         \$36,630         28.0%         \$15,560           \$36,630         \$47,670         33.0%         \$18,315           \$47,670         \$62,450         38.0%         \$23,835           \$62,450         \$89,090         42.0%         \$31,225           \$89,090         \$113,860         45.0%         \$44,545           \$113,860         \$169,020         49.0%         \$56,930	Over         But Not Over         Tax Rate         Over         But Not Over           \$0         \$3,540         0.0%         \$0         \$1,770           \$3,540         \$5,720         11.0%         \$1,770         \$2,860           \$5,720         \$7,910         12.0%         \$2,860         \$3,955           \$7,910         \$12,390         14.0%         \$3,955         \$6,195           \$12,390         \$16,650         16.0%         \$6,195         \$8,325           \$16,650         \$21,020         18.0%         \$8,325         \$10,510           \$21,020         \$25,600         22.0%         \$10,510         \$12,800           \$25,600         \$31,120         25.0%         \$12,800         \$15,560           \$31,120         \$36,630         28.0%         \$15,560         \$18,315           \$36,630         \$47,670         33.0%         \$18,315         \$23,835           \$47,670         \$62,450         38.0%         \$23,835         \$31,225           \$62,450         \$89,090         42.0%         \$31,225         \$44,545           \$89,090         \$113,860         45.0%         \$44,545         \$56,930           \$113,860         \$169,020         49	Over         But Not Over         Tax Rate         Over         But Not Over         Tax Rate           \$0         \$3,540         \$0.0%         \$0         \$1,770         0.0%           \$3,540         \$5,720         \$1,0%         \$1,770         \$2,860         \$1.0%           \$5,720         \$7,910         \$12.0%         \$2,860         \$3,955         \$12.0%           \$7,910         \$12,390         \$14.0%         \$3,955         \$6,195         \$14.0%           \$12,390         \$16,650         \$16.0%         \$6,195         \$8,325         \$15.0%           \$16,650         \$21,020         \$18.0%         \$8,325         \$10,510         \$16.0%           \$21,020         \$25,600         \$22.0%         \$10,510         \$12,800         \$18.0%           \$25,600         \$31,120         \$25.0%         \$12,800         \$15,560         \$20.0%           \$31,120         \$36,630         \$28.0%         \$15,560         \$18,315         \$23,0%           \$36,630         \$47,670         \$33.0%         \$18,315         \$23,835         \$30.0%           \$47,670         \$62,450         \$89,090         \$42.0%         \$31,225         \$44,545         \$36,930         \$34.0%	Over         But Not Over         Tax Rate         Over         But Not Over         Tax Rate         Over           \$0         \$3,540         0.0%         \$0         \$1,770         0.0%         \$0           \$3,540         \$5,720         11.0%         \$1,770         \$2,860         11.0%         \$2,390           \$5,720         \$7,910         12.0%         \$2,860         \$3,955         12.0%         \$3,540           \$7,910         \$12,390         14.0%         \$3,955         \$6,195         14.0%         \$4,580           \$12,390         \$16,650         16.0%         \$6,195         \$8,325         15.0%         \$6,760           \$16,650         \$21,020         18.0%         \$8,325         \$10,510         16.0%         \$8,850           \$21,020         \$25,600         22.0%         \$10,510         \$12,800         18.0%         \$11,240           \$25,600         \$31,120         25.0%         \$12,800         \$15,560         20.0%         \$13,430           \$31,120         \$36,630         28.0%         \$15,560         \$18,315         23.0%         \$15,610           \$36,630         \$47,670         33.0%         \$18,315         \$23,835         30.0%         \$24,460<	Over         But Not Over         Tax Rate         Over         But Not Over         Tax Rate         Over         But Not Over           \$0         \$3,540         0.0%         \$0         \$1,770         0.0%         \$0         \$2,390           \$3,540         \$5,720         11.0%         \$1,770         \$2,860         11.0%         \$2,390         \$3,540           \$5,720         \$7,910         12.0%         \$2,860         \$3,955         12.0%         \$3,540         \$4,580           \$7,910         \$12,390         14.0%         \$3,955         \$6,195         14.0%         \$4,580         \$6,760           \$12,390         \$16,650         16.0%         \$6,195         \$8,325         15.0%         \$6,760         \$8,850           \$16,650         \$21,020         18.0%         \$8,325         \$10,510         16.0%         \$8,850         \$11,240           \$21,020         \$25,600         \$22.0%         \$10,510         \$12,800         18.0%         \$11,240         \$13,430           \$25,600         \$31,120         \$25.0%         \$12,800         \$15,560         \$20.0%         \$13,430         \$15,610           \$31,120         \$36,630         \$28.0%         \$15,560         \$18,315	Over         But Not Over \$0         Tax Rate         Over         But Not Over \$1,770         Tax Rate         Over         But Not Over \$0.0%         Tax Rate         Over         But Not Over \$0.0%         Tax Rate         Over         But Not Over \$2,390         Tax Rate         Over \$2,390         But Not Over \$2,390         Tax Rate         Over \$2,390         But Not Over \$2,390         Over \$2,390         Date Not Over \$2,390         Over \$2,390         Date Not Over \$2,390         Date Not Over \$2,390         Date Not Over \$3,540         Date Not Over \$4,580         Date Not Over \$4,5	Over         But Not Over         Tax Rate         Over         \$0           \$3,540         \$5,720         \$11.0%         \$1,770         \$2,860         \$11.0%         \$2,390         \$3,540         \$11.0%         \$2,390           \$5,720         \$7,910         \$12.0%         \$2,860         \$3,955         \$12.0%         \$3,540         \$4,580         \$4,580           \$7,910         \$12,390         \$14.0%         \$3,955         \$6,195         \$4,580         \$6,760         \$4,580         \$12,00         \$12,390         \$16,650         \$16.0%         \$6,195         \$8,325         \$10,510         \$10,0%         \$4,580         \$6,760         \$8,850         \$17.0%         \$9,050         \$16,650         \$11,240         \$13,430         \$15,610         \$12,280         \$12,280         \$11,240         \$13,4

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

Marriad Filing Jointly

\$35,200

\$45,800

\$60,000

\$85,600

\$109,400

\$162,400

33.0%

38.0%

42.0%

45.0%

49.0%

50.0%

Nominal

\$45,800

\$60,000

\$85,600

\$109,400

\$162,400

33.0%

38.0%

42.0%

45.0%

49.0%

50.0%

iviarr	iea Filing Joi	riuy	iviarried	a riling Sep	arately		Single		неа	a oi Housei	1010
Marginal	Tax B	rackets	Marginal	Tax E	Brackets	Marginal	Tax E	Brackets	Marginal	Tax B	rackets
Tax Rate	Over	<b>But Not Over</b>	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
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

26.0%

30.0%

34.0%

38.0%

42.0%

48.0%

50.0%

1984

Single

\$18,200

\$23,500

\$28,800

\$34,100

\$41,500

\$55,300

\$81,800

\$23,500

\$28,800

\$34,100

\$41,500

\$55,300

\$81,800

32.0%

35.0%

42.0%

45.0%

48.0%

50.0%

Hoad of Household

\$28,800

\$34,100

\$44,700

\$60,600

\$81,800

\$108,300

\$34,100

\$44,700

\$60,600

\$81,800

\$108,300

Married Filing Separately

\$17,600

\$22,900

\$30,000

\$42,800

\$54,700

\$81,200

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

\$22,900

\$30,000

\$42,800

\$54,700

\$81,200

		Nominal			198	3					
Marı	ried Filing Joi	ntly	Married	d Filing Sep	arately		Single		Hea	d of Housel	nold
Marginal	Tax B	rackets	Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax B	rackets
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
11.0%	\$3,400	\$5,500	11.0%	\$1,700	\$2,750	11.0%	\$2,300	\$3,400	11.0%	\$2,300	\$4,400
13.0%	\$5,500	\$7,600	13.0%	\$2,750	\$3,800	13.0%	\$3,400	\$4,400	13.0%	\$4,400	\$6,500
15.0%	\$7,600	\$11,900	15.0%	\$3,800	\$5,950	15.0%	\$4,400	\$8,500	15.0%	\$6,500	\$8,700
17.0%	\$11,900	\$16,000	17.0%	\$5,950	\$8,000	17.0%	\$8,500	\$10,800	18.0%	\$8,700	\$11,800
19.0%	\$16,000	\$20,200	19.0%	\$8,000	\$10,100	19.0%	\$10,800	\$12,900	19.0%	\$11,800	\$15,000
23.0%	\$20,200	\$24,600	23.0%	\$10,100	\$12,300	21.0%	\$12,900	\$15,000	21.0%	\$15,000	\$18,200
26.0%	\$24,600	\$29,900	26.0%	\$12,300	\$14,950	24.0%	\$15,000	\$18,200	25.0%	\$18,200	\$23,500
30.0%	\$29,900	\$35,200	30.0%	\$14,950	\$17,600	28.0%	\$18,200	\$23,500	29.0%	\$23,500	\$28,800
35.0%	\$35,200	\$45,800	35.0%	\$17,600	\$22,900	32.0%	\$23,500	\$28,800	34.0%	\$28,800	\$34,100
40.0%	\$45,800	\$60,000	40.0%	\$22,900	\$30,000	36.0%	\$28,800	\$34,100	37.0%	\$34,100	\$44,700
44.0%	\$60,000	\$85,600	44.0%	\$30,000	\$42,800	40.0%	\$34,100	\$41,500	44.0%	\$44,700	\$60,600
48.0%	\$85,600	\$109,400	48.0%	\$42,800	\$54,700	45.0%	\$41,500	\$55,300	48.0%	\$60,600	\$81,800
50.0%	\$109,400	-	50.0%	\$54,700	-	50.0%	\$55,300	-	50.0%	\$81,800	-

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

		Nominal			198	2					
Marri	ed Filing Joi	ntly	Married	Filing Sep	parately		Single		Hea	d of House	hold
Marginal	Tax B	rackets	Marginal	Tax E	Brackets	Marginal	Tax E	Brackets	Marginal	Tax B	rackets
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
12.0%	\$3,400	\$5,500	12.0%	\$1,700	\$2,750	12.0%	\$2,300	\$3,400	12.0%	\$2,300	\$4,400
14.0%	\$5,500	\$7,600	14.0%	\$2,750	\$3,800	14.0%	\$3,400	\$4,400	14.0%	\$4,400	\$6,500
16.0%	\$7,600	\$11,900	16.0%	\$3,800	\$5,950	16.0%	\$4,400	\$6,500	16.0%	\$6,500	\$8,700
19.0%	\$11,900	\$16,000	19.0%	\$5,950	\$8,000	17.0%	\$6,500	\$8,500	20.0%	\$8,700	\$11,800
22.0%	\$16,000	\$20,200	22.0%	\$8,000	\$10,100	19.0%	\$8,500	\$10,800	22.0%	\$11,800	\$15,000
25.0%	\$20,200	\$24,600	25.0%	\$10,100	\$12,300	22.0%	\$10,800	\$12,900	23.0%	\$15,000	\$18,200
29.0%	\$24,600	\$29,900	29.0%	\$12,300	\$14,950	23.0%	\$12,900	\$15,000	28.0%	\$18,200	\$23,500
33.0%	\$29,900	\$35,200	33.0%	\$14,950	\$17,600	27.0%	\$15,000	\$18,200	32.0%	\$23,500	\$28,800
39.0%	\$35,200	\$45,800	39.0%	\$17,600	\$22,900	31.0%	\$18,200	\$23,500	38.0%	\$28,800	\$34,100
44.0%	\$45,800	\$60,000	44.0%	\$22,900	\$30,000	35.0%	\$23,500	\$28,800	41.0%	\$34,100	\$44,700
49.0%	\$60,000	\$85,600	49.0%	\$30,000	\$42,800	40.0%	\$28,800	\$34,100	49.0%	\$44,700	\$60,600
50.0%	\$85,600	-	50.0%	\$42,800	-	44.0%	\$34,100	\$41,500	50.0%	\$60,600	-
						50.0%	\$41,500	-			

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

		Nominal			198	81					
Mar	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		He	ad of Housel	nold
Marginal	Tax B	rackets	Marginal	Tax B	rackets	Marginal	Tax Brackets		Marginal	Tax B	rackets
Tax Rate	Over	<b>But Not Over</b>	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	-			

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

		Nominal			198						
Marı	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	ad of Housel	nold
Marginal	Tax B	rackets	Marginal	Tax B	rackets	Marginal	Tax B	rackets	Marginal	Tax B	rackets
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	-			

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

		Nominal			197	9					
Marr	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	ad of Housel	nold
Marginal	Tax B	rackets	Marginal	Tax B	Brackets	Marginal	Tax B	Brackets	Marginal	Tax B	rackets
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% 70.0%	\$81,800 \$108,300	\$108,300 -	70.0%	\$161,300	-

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

		Nominal			197	8					
Marr	ied Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	ad of Househ	nold
Marginal	Tax Bı	rackets	Marginal	Tax B	rackets	Marginal	Tax B	rackets	Marginal	Tax B	rackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
0.0%	\$0	\$3,200	0.0%	\$0	\$1,600	0.0%	\$0	\$2,200	0.0%	\$0	\$2,200
14.0%	\$3,200	\$4,200	14.0%	\$1,600	\$2,100	14.0%	\$2,200	\$2,700	14.0%	\$2,200	\$3,200
15.0%	\$4,200	\$5,200	15.0%	\$2,100	\$2,600	15.0%	\$2,700	\$3,200	16.0%	\$3,200	\$4,200
16.0%	\$5,200	\$6,200	16.0%	\$2,600	\$3,100	16.0%	\$3,200	\$3,700	18.0%	\$4,200	\$6,200
17.0%	\$6,200	\$7,200	17.0%	\$3,100	\$3,600	17.0%	\$3,700	\$4,200	19.0%	\$6,200	\$8,200
19.0%	\$7,200	\$11,200	19.0%	\$3,600	\$5,600	19.0%	\$4,200	\$6,200	22.0%	\$8,200	\$10,200
22.0%	\$11,200	\$15,200	22.0%	\$5,600	\$7,600	21.0%	\$6,200	\$8,200	23.0%	\$10,200	\$12,200
25.0%	\$15,200	\$19,200	25.0%	\$7,600	\$9,500	24.0%	\$8,200	\$10,200	25.0%	\$12,200	\$14,200
28.0%	\$19,200	\$23,200	28.0%	\$9,500	\$11,600	25.0%	\$10,200	\$12,200	27.0%	\$14,200	\$16,200
32.0%	\$23,200	\$27,200	32.0%	\$11,600	\$13,600	27.0%	\$12,200	\$14,200	28.0%	\$16,200	\$18,200
36.0%	\$27,200	\$31,200	36.0%	\$13,600	\$15,600	29.0%	\$14,200	\$16,200	31.0%	\$18,200	\$20,200
39.0%	\$31,200	\$35,200	39.0%	\$15,600	\$17,600	31.0%	\$16,200	\$18,200	32.0%	\$20,200	\$22,200
42.0%	\$35,200	\$39,200	42.0%	\$17,600	\$19,600	34.0%	\$18,200	\$20,200	35.0%	\$22,200	\$24,200
45.0%	\$39,200	\$43,200	45.0%	\$19,600	\$21,600	36.0%	\$20,200	\$22,200	36.0%	\$24,200	\$26,200
48.0%	\$43,200	\$47,200	48.0%	\$21,600	\$23,600	38.0%	\$22,200	\$24,200	38.0%	\$26,200	\$28,200
50.0%	\$47,200	\$55,200	50.0%	\$23,600	\$27,600	40.0%	\$24,200	\$28,200	41.0%	\$28,200	\$30,200
53.0%	\$55,200	\$67,200	53.0%	\$27,600	\$33,600	45.0%	\$28,200	\$34,200	42.0%	\$30,200	\$34,200
55.0%	\$67,200	\$79,200	55.0%	\$33,600	\$39,600	50.0%	\$34,200	\$40,200	45.0%	\$34,200	\$38,200
58.0%	\$79,200	\$91,200	58.0%	\$39,600	\$45,600	55.0%	\$40,200	\$46,200	48.0%	\$38,200	\$40,200
60.0%	\$91,200	\$103,200	60.0%	\$45,600	\$51,600	60.0%	\$46,200	\$52,200	51.0%	\$40,200	\$42,200
62.0%	\$103,200	\$123,200	62.0%	\$51,600	\$61,600	62.0%	\$52,200	\$62,200	52.0%	\$42,200	\$46,200
64.0%	\$123,200	\$143,200	64.0%	\$61,600	\$71,600	64.0%	\$62,200	\$72,200	55.0%	\$46,200	\$52,200
66.0%	\$143,200	\$163,200	66.0%	\$71,600	\$81,600	66.0%	\$72,200	\$82,200	56.0%	\$52,200	\$54,200
68.0%	\$163,200	\$183,200	68.0%	\$81,600	\$91,600	68.0%	\$82,200	\$92,200	58.0%	\$54,200	\$66,200
69.0%	\$183,200	\$203,200	69.0%	\$91,600	\$101,600	69.0%	\$92,200	\$102,200	59.0%	\$66,200	\$72,200
70.0%	\$203,200	-	70.0%	\$101,600	-	70.0%	\$102,200	-	61.0%	\$72,200	\$78,200
									62.0%	\$78,200	\$82,200
									63.0%	\$82,200	\$90,200
									64.0%	\$90,200	\$102,200
									66.0%	\$102,200	\$122,200
									67.0%	\$122,200	\$142,200
									68.0%	\$142,200	\$162,200

69.0% \$162,200 \$182,200

70.0% \$182,200

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

		Nominal			197	7					
Mari	ried Filing Joir	ntly	Marrie	d Filing Sep	arately		Single		Hea	ad of Househ	nold
Marginal	Tax Br	ackets	Marginal	Tax B	rackets	Marginal	Tax B	rackets	Marginal	Tax B	rackets
Γax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
0.0%	\$0	\$3,200	0.0%	\$0	\$1,600	0.0%	\$0	\$2,200	0.0%	\$0	\$2,200
14.0%	\$3,200	\$4,200	14.0%	\$1,600	\$2,100	14.0%	\$2,200	\$2,700	14.0%	\$2,200	\$3,200
15.0%	\$4,200	\$5,200	15.0%	\$2,100	\$2,600	15.0%	\$2,700	\$3,200	16.0%	\$3,200	\$4,200
16.0%	\$5,200	\$6,200	16.0%	\$2,600	\$3,100	16.0%	\$3,200	\$3,700	18.0%	\$4,200	\$6,200
17.0%	\$6,200	\$7,200	17.0%	\$3,100	\$3,600	17.0%	\$3,700	\$4,200	19.0%	\$6,200	\$8,200
19.0%	\$7,200	\$11,200	19.0%	\$3,600	\$5,600	19.0%	\$4,200	\$6,200	22.0%	\$8,200	\$10,200
22.0%	\$11,200	\$15,200	22.0%	\$5,600	\$7,600	21.0%	\$6,200	\$8,200	23.0%	\$10,200	\$12,200
25.0%	\$15,200	\$19,200	25.0%	\$7,600	\$9,500	24.0%	\$8,200	\$10,200	25.0%	\$12,200	\$14,200
28.0%	\$19,200	\$23,200	28.0%	\$9,500	\$11,600	25.0%	\$10,200	\$12,200	27.0%	\$14,200	\$16,200
32.0%	\$23,200	\$27,200	32.0%	\$11,600	\$13,600	27.0%	\$12,200	\$14,200	28.0%	\$16,200	\$18,200
36.0%	\$27,200	\$31,200	36.0%	\$13,600	\$15,600	29.0%	\$14,200	\$16,200	31.0%	\$18,200	\$20,200
39.0%	\$31,200	\$35,200	39.0%	\$15,600	\$17,600	31.0%	\$16,200	\$18,200	32.0%	\$20,200	\$22,200
42.0%	\$35,200	\$39,200	42.0%	\$17,600	\$19,600	34.0%	\$18,200	\$20,200	35.0%	\$22,200	\$24,200
45.0%	\$39,200	\$43,200	45.0%	\$19,600	\$21,600	36.0%	\$20,200	\$22,200	36.0%	\$24,200	\$26,200
48.0%	\$43,200	\$47,200	48.0%	\$21,600	\$23,600	38.0%	\$22,200	\$24,200	38.0%	\$26,200	\$28,200
50.0%	\$47,200	\$55,200	50.0%	\$23,600	\$27,600	40.0%	\$24,200	\$28,200	41.0%	\$28,200	\$30,200
53.0%	\$55,200	\$67,200	53.0%	\$27,600	\$33,600	45.0%	\$28,200	\$34,200	42.0%	\$30,200	\$34,200
55.0%	\$67,200	\$79,200	55.0%	\$33,600	\$39,600	50.0%	\$34,200	\$40,200	45.0%	\$34,200	\$38,200
58.0%	\$79,200	\$91,200	58.0%	\$39,600	\$45,600	55.0%	\$40,200	\$46,200	48.0%	\$38,200	\$40,200
60.0%	\$91,200	\$103,200	60.0%	\$45,600	\$51,600	60.0%	\$46,200	\$52,200	51.0%	\$40,200	\$42,200
62.0%	\$103,200	\$123,200	62.0%	\$51,600	\$61,600	62.0%	\$52,200	\$62,200	52.0%	\$42,200	\$46,200
64.0%	\$123,200	\$143,200	64.0%	\$61,600	\$71,600	64.0%	\$62,200	\$72,200	55.0%	\$46,200	\$52,200
66.0%	\$143,200	\$163,200	66.0%	\$71,600	\$81,600	66.0%	\$72,200	\$82,200	56.0%	\$52,200	\$54,200
68.0%	\$163,200	\$183,200	68.0%	\$81,600	\$91,600	68.0%	\$82,200	\$92,200	58.0%	\$54,200	\$66,200
69.0%	\$183,200	\$203,200	69.0%	\$91,600	\$101,600	69.0%	\$92,200	\$102,200	59.0%	\$66,200	\$72,200
70.0%	\$203,200	-	70.0%	\$101,600	-	70.0%	\$102,200	-	61.0%	\$72,200	\$78,200
									62.0%	\$78,200	\$82,200
									63.0%	\$82,200	\$90,200
									64.0%	\$90,200	\$102,200
									66.0%	\$102,200	\$122,200
									67.0%	\$122,200	\$142,200
									68.0%	\$142,200	\$162,200
									69.0%	\$162,200	\$182,200
										A	

69.0% \$162,200 70.0% \$182,200

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

		Nominal			197	6					
Mari	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	ad of Househ	nold
Marginal	Tax B	rackets	Marginal	Tax B	rackets	Marginal	Tax E	Brackets	Marginal	Tax B	rackets
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

		Nominal			197	<b>'</b> 5					
Mar	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	ad of Househ	nold
Marginal	Tax B	rackets	Marginal	Tax B	rackets	Marginal	Tax E	rackets	Marginal	Tax B	rackets
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
											,

		Nominal			197	4					
Marr	ried Filing Join	ntly	Marrie	d Filing Sep	arately		Single		Hea	ad of Househ	nold
Marginal	Tax Br	ackets	Marginal	Tax B	rackets	Marginal	Tax E	rackets	Marginal	Tax B	rackets
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	-
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		Nominal			197	3					
Mari	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	ad of Househ	nold
Marginal		rackets	Marginal		rackets	Marginal		Brackets	Marginal	Tax B	rackets
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

		Nominal			197	2					
Mari	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	ad of Househ	nold
Marginal	Tax B	rackets	Marginal	Tax B	rackets	Marginal	Tax E	Brackets	Marginal	Tax B	rackets
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

		Nominal			197	'1					
Mari	ried Filing Joi	ntly	Marrie	d Filing Sep			Single		Hea	ad of Househ	nold
Marginal	Tax B	rackets	Marginal	Tax B	rackets	Marginal	Tax E	Brackets	Marginal	Tax B	rackets
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

		Nominal			197	0					
Marr	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	ad of Househ	nold
Marginal		rackets	Marginal		rackets	Marginal		Brackets	Marginal	Tax B	rackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		Same as		16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	Married	Filing Se	parately	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

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

		Nominal			196	9					
Mar	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	ad of Housel	nold
Marginal	Tax B	rackets	Marginal	Tax B	rackets	Marginal	Tax	Brackets	Marginal	Tax B	rackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		Same as		16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	Married	Filing Se	parately	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
									70.00/	<b>#</b> 400 000	

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

		Nominal			196	8					
Marr	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	d of Househ	old
Marginal	Tax Bı	rackets	Marginal		rackets	Marginal		Brackets	Marginal	Tax B	rackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		Same as		16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	Married	Filing Se	parately	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

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

		Nominal			196	7					
Mari	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	d of Househ	nold
Marginal	Tax B	rackets	Marginal		rackets	Marginal		Brackets	Marginal	Tax B	rackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	-			14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		Same as		16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	Married	Filing Se	parately	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

		Nominal			196	6					
Mari	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	d of Househ	old
Marginal	Tax B	rackets	Marginal		rackets	Marginal		Brackets	Marginal	Tax B	rackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	-			14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		Same as	;	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	Married	Filing Se	eparately	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

		Nominal			196	55					
Mari	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	d of Househ	nold
Marginal	Tax B	rackets	Marginal	Tax B	rackets	Marginal	Tax	Brackets	Marginal	Tax B	rackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		Same as		16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	Married	Filing Se	parately	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
									/	A	

		Nominal			196	4					
Marr	ried Filing Joi	ntly	Marrie	d Filing Sep	parately		Single		Hea	nd of Housel	nold
Marginal	Tax Bı	rackets	Marginal	Tax E	Brackets	Marginal	Tax	Brackets	Marginal	Tax B	rackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
16.0%	\$0	\$1,000	16.0%	\$0	\$500				16.0%	\$0	\$1,000
16.5%	\$1,000	\$2,000	16.5%	\$500	\$1,000		Same as	3	17.5%	\$1,000	\$2,000
17.5%	\$2,000	\$3,000	17.5%	\$1,000	\$1,500	Married	Filing Se	eparately	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					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

		Nominal			196	3					
Mar	ried Filing Joi	ntly	Marrie	d Filing Sep	parately		Single		Hea	d of Housel	nold
Marginal	Tax B	rackets	Marginal	Tax E	Brackets	Marginal	Tax	Brackets	Marginal	Tax B	rackets
Tax Rate	Over	<b>But Not Over</b>	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		Same as	3	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000	Married	Filing Se	eparately	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
									04.00/	Φ000 000	

91.0% \$300,000

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

		Nominal			196	2					
Mar	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	d of Housel	nold
Marginal	Tax B	rackets	Marginal	Tax E	Brackets	Marginal	Tax	Brackets	Marginal	Tax B	rackets
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		Same as	}	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000	Married	Filing Se	eparately	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	-

		Nominal	1961								
Marı	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	ad of Housel	nold
Marginal	Tax B	rackets	Marginal	Tax B	Brackets	Marginal	Tax	Brackets	Marginal	Tax B	rackets
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		Same as	}	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000	Married	l Filing Se	eparately	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	-

		Nominal			196						
Mar	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	d of Housel	nold
Marginal	Tax B	rackets	Marginal	Tax B	rackets	Marginal	Tax	Brackets	Marginal	Tax B	rackets
Tax Rate	Over	<b>But Not Over</b>	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		Same as	}	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000	Married	Filing Se	eparately	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	-

		Nominal	1959								
Marı	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	ad of Househ	old
Marginal	Tax Bı	rackets	Marginal	Tax B	rackets	Marginal	Tax	Brackets	Marginal	Tax B	rackets
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		Same as	}	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000	Married	Filing Se	eparately	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	-

		Nominal			195						
Mari	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	d of Housel	nold
Marginal	Tax B	rackets	Marginal	Tax B	Brackets	Marginal	Tax	Brackets	Marginal	Tax B	rackets
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		Same as	}	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000	Married	Filing Se	eparately	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	-

		Nominal	1957								
Marı	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	ad of Housel	nold
Marginal	Tax B	rackets	Marginal	Tax B	Brackets	Marginal	Tax	Brackets	Marginal	Tax B	rackets
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		Same as	3	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000	Married	Filing Se	eparately	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	-

20.0%			Nominal			195						
Tax Rate   Over   But Not Over   Tax Rate   Over   But Not Over   20.0%   \$0   \$2.000	Marı	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	d of Housel	nold
\$\begin{array}{ c c c c c c c c c c c c c c c c c c c	Marginal	Tax B	rackets	Marginal	Tax E	Brackets	Marginal	Tax	Brackets	Marginal	Tax B	rackets
22.0%         \$4,000         \$8,000         22.0%         \$2,000         \$4,000         Same as         21.0%         \$2,000         \$4,000           26.0%         \$8,000         \$12,000         26.0%         \$4,000         \$6,000         Married Filing Separately         24.0%         \$4,000         \$6,000         \$6,000         \$6,000         \$6,000         \$6,000         \$6,000         \$6,000         \$6,000         \$8,000         \$10,000         \$30.0%         \$8,000         \$10,000         \$30.0%         \$8,000         \$10,000	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
26.0%         \$8,000         \$12,000         26.0%         \$4,000         \$6,000         Married Filing Separately         24.0%         \$4,000         \$6,000           30.0%         \$12,000         \$16,000         30.0%         \$6,000         \$8,000         \$8,000         \$8,000         \$8,000         \$10,00	20.0%	\$0	\$4,000	20.0%	\$0	\$2,000				20.0%	\$0	\$2,000
30.0%         \$12,000         \$16,000         \$6,000         \$8,000         \$10,000         \$6,000         \$8,000         \$10,000           34.0%         \$16,000         \$20,000         34.0%         \$8,000         \$10,000         \$20,000         \$10,000	22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		Same as	<b>3</b>	21.0%	\$2,000	\$4,000
34.0%         \$10,000         \$20,000         \$4,000         \$10,000         \$10,000         \$20,000         \$24,000         \$8,000         \$10,000         \$1	26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000	Married	l Filing Se	eparately	24.0%	\$4,000	\$6,000
38.0%         \$20,000         \$24,000         38.0%         \$10,000         \$12,000         \$10,000         \$12,000         \$12,000         \$12,000         \$14,000         \$12,000         \$14,000         \$14,000         \$14,000         \$14,000         \$14,000         \$14,000         \$14,000         \$14,000         \$14,000         \$16,000         \$14,000         \$16,000         \$16,000         \$16,000         \$16,000         \$16,000         \$16,000         \$16,000         \$16,000         \$16,000         \$16,000         \$16,000         \$16,000         \$16,000         \$16,000         \$18,000         \$20,000         \$20,000         \$20,000         \$20,000         \$20,000         \$20,000         \$20,000         \$20,000         \$20,000         \$20,000         \$20,000         \$20,000         \$22,000         \$2	30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000				26.0%	\$6,000	\$8,000
43.0%       \$24,000       \$28,000       43.0%       \$12,000       \$14,000         47.0%       \$28,000       \$32,000       47.0%       \$14,000       \$16,000       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         59.0%       \$40,000       \$56.0%       \$20,000       \$22,000       47.0%       \$20,000       \$22,000         59.0%       \$44,000       \$52,000       \$22,000       \$26,000       49.0%       \$22,000       \$24,000         62.0%       \$52,000       \$64,000       \$26,000       \$32,000       \$2.0%       \$24,000       \$24,000         65.0%       \$64,000       \$76,000       65.0%       \$32,000       \$38,000       \$4.0%       \$28,000       \$32,000       \$38,000       \$4.0%       \$28,000       \$32,000       \$38,000       \$4.0%       \$38,000       \$38,000       \$38,000       \$4.0%       \$28,000       \$38,000       \$38,000       \$38,000       \$40,000       \$5.0%       \$38,000       \$40,000 <td< td=""><td>34.0%</td><td>\$16,000</td><td>\$20,000</td><td>34.0%</td><td>\$8,000</td><td>\$10,000</td><td></td><td></td><td></td><td>30.0%</td><td>\$8,000</td><td>\$10,000</td></td<>	34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000				30.0%	\$8,000	\$10,000
47.0%       \$28,000       \$32,000       47.0%       \$14,000       \$16,000       \$39.0%       \$14,000       \$16,000       \$16,000       \$16,000       \$16,000       \$18,000       \$16,000       \$18,000       \$16,000       \$18,000       \$20,000       \$30,0%       \$18,000       \$20,000       <	38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000				32.0%	\$10,000	\$12,000
50.0%         \$32,000         \$36,000         \$16,000         \$18,000         \$18,000         \$36,000         \$40,000         \$53.0%         \$18,000         \$20,000         \$43.0%         \$18,000         \$20,000           56.0%         \$40,000         \$44,000         \$6.0%         \$20,000         \$22,000         \$20,000         \$22,000         \$20,000         \$22,000         \$24,000         \$22,000         \$22,000         \$22,000         \$22,000         \$22,000         \$22,000         \$22,000         \$22,000         \$22,000         \$22,000         \$22,000         \$22,000         \$22,000         \$22,000         \$22,000	43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000				36.0%	\$12,000	\$14,000
53.0%         \$36,000         \$40,000         53.0%         \$18,000         \$20,000         \$2	47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000				39.0%	\$14,000	\$16,000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000				42.0%	\$16,000	\$18,000
59.0%         \$44,000         \$52,000         59.0%         \$22,000         \$26,000         \$24,000         \$22,000         \$24,000           62.0%         \$52,000         \$64,000         62.0%         \$26,000         \$32,000         \$22,000         \$24,000         \$28,000           65.0%         \$64,000         \$76,000         65.0%         \$32,000         \$38,000         \$4.0%         \$28,000         \$32,000           69.0%         \$76,000         \$88,000         69.0%         \$38,000         \$44,000         \$88,000         \$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         \$60.0%         \$44,000         \$50,000           78.0%         \$120,000         \$140,000         78.0%         \$60,000         \$70,000         \$60,000         \$60,000         \$70,000           81.0%         \$140,000         \$160,000         \$81.0%         \$70,000         \$80,000         \$71.0%         \$60,000         \$70,000           87.0%         \$180,000         \$200,000         \$90,000	53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000				43.0%	\$18,000	\$20,000
62.0%         \$52,000         \$64,000         \$26,000         \$32,000         \$22,000         \$24,000         \$28,000           65.0%         \$64,000         \$76,000         65.0%         \$32,000         \$38,000         \$44,000         \$50,000         \$32,000         \$32,000         \$32,000         \$32,000         \$32,000         \$32,000         \$32,000         \$32,000         \$32,000         \$33,000         \$32,000         \$33,000         \$32,000         \$33,000         \$32,000         \$33,000         \$32,000         \$33,000         \$32,000         \$33,000         \$33,000         \$32,000         \$33,000         \$33,000         \$33,000         \$33,000         \$33,000         \$34,000         \$33,000         \$34,000         \$33,000         \$34,000         \$33,000         \$34,000         \$33,000         \$34,000         \$33,000         \$34,000         \$33,000         \$44,000         \$50,000         \$60,000         \$60,000         \$60,000         \$60,000         \$60,000         \$70,000         \$60,000         \$70,000         \$60,000         \$70,000         \$80,000         \$70,000         \$80,000         \$70,000         \$80,000         \$70,000         \$80,000         \$70,000         \$80,000         \$70,000         \$80,000         \$90,000         \$90,000         \$90,000 <td>56.0%</td> <td>\$40,000</td> <td>\$44,000</td> <td>56.0%</td> <td>\$20,000</td> <td>\$22,000</td> <td></td> <td></td> <td></td> <td>47.0%</td> <td>\$20,000</td> <td>\$22,000</td>	56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000				47.0%	\$20,000	\$22,000
65.0%       \$64,000       \$76,000       65.0%       \$32,000       \$38,000       \$44,000       \$58.0%       \$32,000       \$38,000         69.0%       \$76,000       \$88,000       69.0%       \$38,000       \$44,000       \$50,000       \$50,000       \$62.0%       \$38,000       \$44,000         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       \$70,000       \$80,000       \$71.0%       \$60,000       \$70,000         84.0%       \$160,000       \$180,000       \$90,000       \$90,000       \$74.0%       \$70,000       \$80,000         87.0%       \$180,000       \$200,000       \$90,000       \$100,000       \$90,000       \$90,000       \$90,000       \$90,000       \$90,000       \$90,000       \$90,000       \$90,000       \$90,000       \$90,000       \$90,000       \$90,000       \$90,000       \$90,000	59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000				49.0%	\$22,000	\$24,000
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       \$70,000       \$80,000       71.0%       \$60,000       \$70,000         84.0%       \$160,000       \$180,000       \$90,000       74.0%       \$70,000       \$80,000         87.0%       \$180,000       \$200,000       \$90,000       \$100,000       \$90,000       \$90,000       \$90,000       \$90,000         89.0%       \$200,000       \$300,000       \$150,000       \$150,000       \$150,000       \$150,000       \$150,000       \$150,000       \$150,000       \$200,000       \$200,000       \$200,000       \$200,000       \$300,000       \$200,000       \$300,000       \$300,000       \$300,000       \$300,000       \$300,000       \$300,000 <td< td=""><td>62.0%</td><td>\$52,000</td><td>\$64,000</td><td>62.0%</td><td>\$26,000</td><td>\$32,000</td><td></td><td></td><td></td><td>52.0%</td><td>\$24,000</td><td>\$28,000</td></td<>	62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000				52.0%	\$24,000	\$28,000
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       \$90,000       74.0%       \$70,000       \$80,000         87.0%       \$180,000       \$200,000       \$90,000       \$100,000       \$90,00	65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000				54.0%	\$28,000	\$32,000
75.0%         \$100,000         \$120,000         75.0%         \$50,000         \$60,000         \$50,000         \$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         \$90,000         74.0%         \$70,000         \$80,000           87.0%         \$180,000         \$200,000         \$90,000         \$100,000         76.0%         \$80,000         \$90,000           89.0%         \$200,000         \$300,000         \$150,000         \$150,000         \$100,000         \$150,000           91.0%         \$400,000         -         91.0%         \$200,000         -         87.0%         \$150,000         \$200,000	69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000				58.0%	\$32,000	\$38,000
78.0%         \$120,000         \$140,000         78.0%         \$60,000         \$70,000         \$60,000         \$60,000         \$60,000         \$70,000         \$60,000         \$70,000         \$10,000         \$70,000         \$70,000         \$70,000         \$70,000         \$70,000         \$70,000         \$70,000         \$70,000         \$80,000         \$70,000         \$80,000         \$80,000         \$80,000         \$80,000         \$90,000         \$80,000         \$90,000         \$90,000         \$90,000         \$90,000         \$90,000         \$90,000         \$90,000         \$90,000         \$90,000         \$90,000         \$90,000         \$90,000         \$100,000         \$90,000         \$100,000	72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000				62.0%	\$38,000	\$44,000
81.0%       \$140,000       \$160,000       \$10,000       \$80,000       \$70,000         84.0%       \$160,000       \$180,000       \$80,000       \$90,000         87.0%       \$180,000       \$200,000       \$90,000       \$100,000         89.0%       \$200,000       \$300,000       \$150,000       \$100,000         90.0%       \$300,000       \$400,000       \$150,000       \$200,000         91.0%       \$400,000       -       91.0%       \$200,000       -         90.0%       \$200,000       -       87.0%       \$150,000         90.0%       \$200,000       \$200,000       \$300,000	75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000				66.0%	\$44,000	\$50,000
84.0%       \$160,000       \$180,000       \$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       \$90,000       \$150,000       80.0%       \$90,000       \$100,000         90.0%       \$300,000       \$400,000       90.0%       \$150,000       \$200,000       87.0%       \$150,000       \$200,000         91.0%       \$400,000       -       91.0%       \$200,000       -       90.0%       \$200,000       \$300,000	78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000				68.0%	\$50,000	\$60,000
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       \$300,000       \$300,000       \$300,000	81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000				71.0%	\$60,000	\$70,000
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       \$300,000       \$300,000       \$300,000       \$300,000	84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000				74.0%	\$70,000	\$80,000
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	87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000				76.0%	\$80,000	\$90,000
91.0% \$400,000 - 91.0% \$200,000 - 87.0% \$150,000 \$200,000 90.0% \$200,000 \$300,000	89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000				80.0%	\$90,000	\$100,000
90.0% \$200,000 \$300,000	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
04.00/										90.0%	\$200,000	\$300,000
91.0% \$300,000 -										91.0%	\$300,000	-

		Nominal	1955								
Marı	ried Filing Joi	ntly	Marrie	d Filing Sep	arately		Single		Hea	nd of Househ	old
Marginal	Tax Bı	rackets	Marginal	Tax B	Brackets	Marginal	Tax	Brackets	Marginal	Tax B	rackets
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		Same as	}	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000	Married	Filing Se	eparately	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	-

		Nominal			195	4					
Marri	ed Filing Jo	ointly	Marrie	d Filing Sep	parately		Single		Hea	ad of Housel	nold
Marginal	Tax	Brackets	Marginal	Tax E	Brackets	Marginal	Tax	Brackets	Marginal	Tax B	rackets
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				20.0%	\$0	\$2,000
Applicable	e margina	I tax rates	22.0%	\$2,000	\$4,000		Same as	}	21.0%	\$2,000	\$4,000
are determ	nined by tl	he bracket	26.0%	\$4,000	\$6,000	Married	Filing Se	eparately	24.0%	\$4,000	\$6,000
(Married	Filing Se	parately)	30.0%	\$6,000	\$8,000				26.0%	\$6,000	\$8,000
correspon	nding to o	ne-half of	34.0%	\$8,000	\$10,000				30.0%	\$8,000	\$10,000
taxa	able incor	me.	38.0%	\$10,000	\$12,000				32.0%	\$10,000	\$12,000
			43.0%	\$12,000	\$14,000				36.0%	\$12,000	\$14,000
			47.0%	\$14,000	\$16,000				39.0%	\$14,000	\$16,000
			50.0%	\$16,000	\$18,000				42.0%	\$16,000	\$18,000
			53.0%	\$18,000	\$20,000				43.0%	\$18,000	\$20,000
			56.0%	\$20,000	\$22,000				47.0%	\$20,000	\$22,000
			59.0%	\$22,000	\$26,000				49.0%	\$22,000	\$24,000
			62.0%	\$26,000	\$32,000				52.0%	\$24,000	\$28,000
			65.0%	\$32,000	\$38,000				54.0%	\$28,000	\$32,000
			69.0%	\$38,000	\$44,000				58.0%	\$32,000	\$38,000
			72.0%	\$44,000	\$50,000				62.0%	\$38,000	\$44,000
			75.0%	\$50,000	\$60,000				66.0%	\$44,000	\$50,000
			78.0%	\$60,000	\$70,000				68.0%	\$50,000	\$60,000
			81.0%	\$70,000	\$80,000				71.0%	\$60,000	\$70,000
			84.0%	\$80,000	\$90,000				74.0%	\$70,000	\$80,000
			87.0%	\$90,000	\$100,000				76.0%	\$80,000	\$90,000
			89.0%	\$100,000	\$150,000				80.0%	\$90,000	\$100,000
			90.0%	\$150,000	\$200,000				83.0%	\$100,000	\$150,000
			91.0%	\$200,000	-				87.0%	\$150,000	\$200,000
									90.0%	\$200,000	\$300,000
									91.0%	\$300,000	-

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

		Nominal			195	3					
Marr	ied Filing J	ointly	Marrie	d Filing Sep	parately		Single		Hea	ad of Housel	nold
Marginal	Tax	Brackets	Marginal	Tax E	Brackets	Marginal	Tax	Brackets	Marginal	Tax B	rackets
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
Applicable	e margina	I tax rates	24.6%	\$2,000	\$4,000		Same as	S	23.4%	\$2,000	\$4,000
are detern	nined by t	he bracket	29.0%	\$4,000	\$6,000	Married	Filing S	eparately	27.0%	\$4,000	\$6,000
(Married	Filing Se	parately)	34.0%	\$6,000	\$8,000				29.0%	\$6,000	\$8,000
correspoi	nding to o	ne-half of	38.0%	\$8,000	\$10,000				34.0%	\$8,000	\$10,000
tax	able inco	me.	42.0%	\$10,000	\$12,000				35.0%	\$10,000	\$12,000
			48.0%	\$12,000	\$14,000				41.0%	\$12,000	\$14,000
			53.0%	\$14,000	\$16,000				44.0%	\$14,000	\$16,000
			56.0%	\$16,000	\$18,000				47.0%	\$16,000	\$18,000
			59.0%	\$18,000	\$20,000				48.0%	\$18,000	\$20,000
			62.0%	\$20,000	\$22,000				52.0%	\$20,000	\$22,000
		66.0%	\$22,000	\$26,000				54.0%	\$22,000	\$24,000	
			67.0%	\$26,000	\$32,000				57.0%	\$24,000	\$28,000
			68.0%	\$32,000	\$38,000				60.0%	\$28,000	\$32,000
			72.0%	\$38,000	\$44,000				63.0%	\$32,000	\$38,000
			75.0%	\$44,000	\$50,000				66.0%	\$38,000	\$44,000
			77.0%	\$50,000	\$60,000				71.0%	\$44,000	\$50,000
			80.0%	\$60,000	\$70,000				72.0%	\$50,000	\$60,000
			83.0%	\$70,000	\$80,000				73.0%	\$60,000	\$70,000
			85.0%	\$80,000	\$90,000				77.0%	\$70,000	\$80,000
			88.0%	\$90,000	\$100,000				79.0%	\$80,000	\$90,000
			90.0%	\$100,000	\$150,000				81.0%	\$90,000	\$100,000
			91.0%	\$150,000	\$200,000				85.0%	\$100,000	\$150,000
			92.0%	\$200,000	-				88.0%	\$150,000	\$200,000
									91.0%	\$200,000	\$300,000
									92.0%	\$300,000	-

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

		Nominal			195						
Marr	ied Filing J	ointly	Marrie	d Filing Sep	parately		Single		Hea	ad of Housel	nold
Marginal	Tax	Brackets	Marginal	Tax E	Brackets	Marginal	Tax	Brackets	Marginal	Tax B	rackets
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
Applicable	e margina	l tax rates	24.6%	\$2,000	\$4,000		Same as	S	23.4%	\$2,000	\$4,000
are detern	nined by t	he bracket	29.0%	\$4,000	\$6,000	Married	Filing S	eparately	27.0%	\$4,000	\$6,000
(Married	Filing Se	parately)	34.0%	\$6,000	\$8,000				29.0%	\$6,000	\$8,000
correspo	nding to o	ne-half of	38.0%	\$8,000	\$10,000				34.0%	\$8,000	\$10,000
tax	able inco	me.	42.0%	\$10,000	\$12,000				35.0%	\$10,000	\$12,000
			48.0%	\$12,000	\$14,000				41.0%	\$12,000	\$14,000
			53.0%	\$14,000	\$16,000				44.0%	\$14,000	\$16,000
			56.0%	\$16,000	\$18,000				47.0%	\$16,000	\$18,000
			59.0%	\$18,000	\$20,000				48.0%	\$18,000	\$20,000
			62.0%	\$20,000	\$22,000				52.0%	\$20,000	\$22,000
		66.0%	\$22,000	\$26,000				54.0%	\$22,000	\$24,000	
			67.0%	\$26,000	\$32,000				57.0%	\$24,000	\$28,000
			68.0%	\$32,000	\$38,000				60.0%	\$28,000	\$32,000
			72.0%	\$38,000	\$44,000				63.0%	\$32,000	\$38,000
			75.0%	\$44,000	\$50,000				66.0%	\$38,000	\$44,000
			77.0%	\$50,000	\$60,000				71.0%	\$44,000	\$50,000
			80.0%	\$60,000	\$70,000				72.0%	\$50,000	\$60,000
			83.0%	\$70,000	\$80,000				73.0%	\$60,000	\$70,000
			85.0%	\$80,000	\$90,000				77.0%	\$70,000	\$80,000
			88.0%	\$90,000	\$100,000				79.0%	\$80,000	\$90,000
			90.0%	\$100,000	\$150,000				81.0%	\$90,000	\$100,000
			91.0%	\$150,000	\$200,000				85.0%	\$100,000	\$150,000
			92.0%	\$200,000	-				88.0%	\$150,000	\$200,000
									91.0%	\$200,000	\$300,000
									92.0%	\$300,000	-

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

		Nominal			195	1					
Marri	ied Filing J	ointly	Marrie	d Filing Sep	arately		Single		Hea	d of House	ehold
Marginal	Tax	Brackets	Marginal	Tax B	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						
Applicable	e margina	I tax rates	22.4%	\$2,000	\$4,000		Same as	<b>S</b>		Same as	<b>;</b>
are determ	nined by t	he bracket	27.0%	\$4,000	\$6,000	Married	Filing Se	eparately	Married	Filing Se	eparately
(Married	Filing Se	parately)	30.0%	\$6,000	\$8,000						
		ne-half of	35.0%	\$8,000	\$10,000						
tax	able incor	me.	39.0%	\$10,000	\$12,000						
			43.0%	\$12,000	\$14,000						
			48.0%	\$14,000	\$16,000						
			51.0%	\$16,000	\$18,000						
			54.0%	\$18,000	\$20,000						
			57.0%	\$20,000	\$22,000						
			60.0%	\$22,000	\$26,000						
			63.0%	\$26,000	\$32,000						
			66.0%	\$32,000	\$38,000						
			69.0%	\$38,000	\$44,000						
			73.0%	\$44,000	\$50,000						
			75.0%	\$50,000	\$60,000						
			78.0%	\$60,000	\$70,000						
			82.0%	\$70,000	\$80,000						
			84.0%	\$80,000	\$90,000						
			87.0%	\$90,000	\$100,000						
			89.0%	\$100,000	\$150,000						
			90.0%	\$150,000	\$200,000						
			91.0%	\$200,000	-						

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

		Nominal			195	0					
Marr	ied Filing J	ointly	Marrie	d Filing Sep	arately		Single	_	Head	d of House	ehold
Marginal	Tax	Brackets	Marginal	Tax B	rackets	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						
Applicable	e margina	I tax rates	22.0%	\$2,000	\$4,000		Same as	;		Same as	<b>;</b>
are detern	nined by t	he bracket	26.0%	\$4,000	\$6,000	Married	Filing Se	eparately	Married	Filing Se	eparately
(Married	Filing Se	parately)	30.0%	\$6,000	\$8,000						
		ne-half of	34.0%	\$8,000	\$10,000						
tax	able incor	me.	38.0%	\$10,000	\$12,000						
			43.0%	\$12,000	\$14,000						
			47.0%	\$14,000	\$16,000						
			50.0%	\$16,000	\$18,000						
			53.0%	\$18,000	\$20,000						
			56.0%	\$20,000	\$22,000						
			59.0%	\$22,000	\$26,000						
			62.0%	\$26,000	\$32,000						
			65.0%	\$32,000	\$38,000						
			69.0%	\$38,000	\$44,000						
			72.0%	\$44,000	\$50,000						
			75.0%	\$50,000	\$60,000						
			78.0%	\$60,000	\$70,000						
			81.0%	\$70,000	\$80,000						
			84.0%	\$80,000	\$90,000						
			87.0%	\$90,000	\$100,000						
			89.0%	\$100,000	\$150,000						
			90.0%	\$150,000	\$200,000						
			91.0%	\$200,000	-						

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

		Nominal			194	9					
Marr	ied Filing J	ointly	Marrie	d Filing Sep	arately		Single		Hea	d of House	ehold
Marginal	Tax	Brackets	Marginal	Tax B	rackets	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						
Applicable	e margina	I tax rates	22.0%	\$2,000	\$4,000		Same as	<b>S</b>		Same as	<b>;</b>
are detern	nined by t	he bracket	26.0%	\$4,000	\$6,000	Married	Filing Se	eparately	Married	Filing Se	eparately
(Married	Filing Se	parately)	30.0%	\$6,000	\$8,000						
		ne-half of	34.0%	\$8,000	\$10,000						
tax	able incor	me.	38.0%	\$10,000	\$12,000						
			43.0%	\$12,000	\$14,000						
			47.0%	\$14,000	\$16,000						
			50.0%	\$16,000	\$18,000						
			53.0%	\$18,000	\$20,000						
			56.0%	\$20,000	\$22,000						
			59.0%	\$22,000	\$26,000						
			62.0%	\$26,000	\$32,000						
			65.0%	\$32,000	\$38,000						
			69.0%	\$38,000	\$44,000						
			72.0%	\$44,000	\$50,000						
			75.0%	\$50,000	\$60,000						
			78.0%	\$60,000	\$70,000						
			81.0%	\$70,000	\$80,000						
			84.0%	\$80,000	\$90,000						
			87.0%	\$90,000	\$100,000						
			89.0%	\$100,000	\$150,000						
			90.0%	\$150,000	\$200,000						
			91.0%	\$200,000	-						

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

		1948									
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal Tax Brackets		Marginal Tax Brackets		Marginal Tax Brackets		Brackets		
Tax Rate	Over	<b>But Not Over</b>	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
20.0%	\$0	\$2,000	'								
22.0%	\$2,000	\$4,000	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
26.0%	\$4,000	\$6,000	apply t	o all tax	payers.	apply	to all tax	payers.	apply t	o all tax	payers.
30.0%	\$6,000	\$8,000									
34.0%	\$8,000	\$10,000									
38.0%	\$10,000	\$12,000									
43.0%	\$12,000	\$14,000									
47.0%	\$14,000	\$16,000									
50.0%	\$16,000	\$18,000									
53.0%	\$18,000	\$20,000									
56.0%	\$20,000	\$22,000									
59.0%	\$22,000	\$26,000									
62.0%	\$26,000	\$32,000									
65.0%	\$32,000	\$38,000									
69.0%	\$38,000	\$44,000									
72.0%	\$44,000	\$50,000									
75.0%	\$50,000	\$60,000									
78.0%	\$60,000	\$70,000									
81.0%	\$70,000	\$80,000									
84.0%	\$80,000	\$90,000									
87.0%	\$90,000	\$100,000									
89.0%	\$100,000	\$150,000									
90.0%	\$150,000	\$200,000									
91.0%	\$200,000	-									

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

		Nominal	1947								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal Tax Brackets		Marginal Tax Brackets			Marginal Tax Brackets			
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	<b>But Not Over</b>
20.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
26.0%	\$4,000	\$6,000	apply t	o all tax	payers.	apply	to all tax	payers.	apply t	o all tax	payers.
30.0%	\$6,000	\$8,000									
34.0%	\$8,000	\$10,000									
38.0%	\$10,000	\$12,000									
43.0%	\$12,000	\$14,000									
47.0%	\$14,000	\$16,000									
50.0%	\$16,000	\$18,000									
53.0%	\$18,000	\$20,000									
56.0%	\$20,000	\$22,000									
59.0%	\$22,000	\$26,000									
62.0%	\$26,000	\$32,000									
65.0%	\$32,000	\$38,000									
69.0%	\$38,000	\$44,000									
72.0%	\$44,000	\$50,000									
75.0%	\$50,000	\$60,000									
78.0%	\$60,000	\$70,000									
81.0%	\$70,000	\$80,000									
84.0%	\$80,000	\$90,000									
87.0%	\$90,000	\$100,000									
89.0%	\$100,000	\$150,000									
90.0%	\$150,000	\$200,000									
91.0%	\$200,000	-									

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

Nominal			1946								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax B	rackets	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	<b>But Not Over</b>
20.0%	\$0	\$2,000			,						
22.0%	\$2,000	\$4,000	Listed tax	rates an	d brackets	Listed tax	rates an	nd brackets	Listed tax	rates an	d brackets
26.0%	\$4,000	\$6,000	apply t	o all tax	payers.	apply	to all tax	payers.	apply t	to all tax	payers.
30.0%	\$6,000	\$8,000									
34.0%	\$8,000	\$10,000									
38.0%	\$10,000	\$12,000									
43.0%	\$12,000	\$14,000									
47.0%	\$14,000	\$16,000									
50.0%	\$16,000	\$18,000									
53.0%	\$18,000	\$20,000									
56.0%	\$20,000	\$22,000									
59.0%	\$22,000	\$26,000									
62.0%	\$26,000	\$32,000									
65.0%	\$32,000	\$38,000									
69.0%	\$38,000	\$44,000									
72.0%	\$44,000	\$50,000									
75.0%	\$50,000	\$60,000									
78.0%	\$60,000	\$70,000									
81.0%	\$70,000	\$80,000									
84.0%	\$80,000	\$90,000									
87.0%	\$90,000	\$100,000									
89.0%	\$100,000	\$150,000									
90.0%	\$150,000	\$200,000									
91.0%	\$200,000	-									

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

		Nominal			194	5					
Mari	ried Filing Joi	ntly	Married	Filing Se	parately		Single		Head	d of House	ehold
Marginal	Tax B	rackets	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	<b>But Not Over</b>
23.0%	\$0	\$2,000	'								
25.0%	\$2,000	\$4,000	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
29.0%	\$4,000	\$6,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	to all tax	payers.
33.0%	\$6,000	\$8,000									
37.0%	\$8,000	\$10,000									
41.0%	\$10,000	\$12,000									
46.0%	\$12,000	\$14,000									
50.0%	\$14,000	\$16,000									
53.0%	\$16,000	\$18,000									
56.0%	\$18,000	\$20,000									
59.0%	\$20,000	\$22,000									
62.0%	\$22,000	\$26,000									
65.0%	\$26,000	\$32,000									
68.0%	\$32,000	\$38,000									
72.0%	\$38,000	\$44,000									
75.0%	\$44,000	\$50,000									
78.0%	\$50,000	\$60,000									
81.0%	\$60,000	\$70,000									
84.0%	\$70,000	\$80,000									
87.0%	\$80,000	\$90,000									
90.0%	\$90,000	\$100,000									
92.0%	\$100,000	\$150,000									
93.0%	\$150,000	\$200,000									
94.0%	\$200,000	-									

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

		Nominal			194						
Mari	ried Filing Joi	ntly	Married	Filing Se	parately		Single		Head	d of Hous	ehold
Marginal	Tax B	rackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets
Tax Rate	Over	<b>But Not Over</b>	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	<b>But Not Over</b>
23.0%	\$0	\$2,000									
25.0%	\$2,000	\$4,000	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
29.0%	\$4,000	\$6,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	o all tax	payers.
33.0%	\$6,000	\$8,000									
37.0%	\$8,000	\$10,000									
41.0%	\$10,000	\$12,000									
46.0%	\$12,000	\$14,000									
50.0%	\$14,000	\$16,000									
53.0%	\$16,000	\$18,000									
56.0%	\$18,000	\$20,000									
59.0%	\$20,000	\$22,000									
62.0%	\$22,000	\$26,000									
65.0%	\$26,000	\$32,000									
68.0%	\$32,000	\$38,000									
72.0%	\$38,000	\$44,000									
75.0%	\$44,000	\$50,000									
78.0%	\$50,000	\$60,000									
81.0%	\$60,000	\$70,000									
84.0%	\$70,000	\$80,000									
87.0%	\$80,000	\$90,000									
90.0%	\$90,000	\$100,000									
92.0%	\$100,000	\$150,000									
93.0%	\$150,000	\$200,000									
94.0%	\$200,000	-									

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

		Nominal			194						
Mari	ried Filing Joi	ntly	Married	Filing Se	parately		Single		Head	d of Hous	ehold
Marginal	Tax B	rackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
19.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
26.0%	\$4,000	\$6,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	o all tax	payers.
30.0%	\$6,000	\$8,000									
34.0%	\$8,000	\$10,000									
38.0%	\$10,000	\$12,000									
42.0%	\$12,000	\$14,000									
46.0%	\$14,000	\$16,000									
49.0%	\$16,000	\$18,000									
52.0%	\$18,000	\$20,000									
55.0%	\$20,000	\$22,000									
58.0%	\$22,000	\$26,000									
61.0%	\$26,000	\$32,000									
64.0%	\$32,000	\$38,000									
67.0%	\$38,000	\$44,000									
69.0%	\$44,000	\$50,000									
72.0%	\$50,000	\$60,000									
75.0%	\$60,000	\$70,000									
78.0%	\$70,000	\$80,000									
81.0%	\$80,000	\$90,000									
83.0%	\$90,000	\$100,000									
85.0%	\$100,000	\$150,000									
87.0%	\$150,000	\$200,000									
88.0%	\$200,000	-									

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

		Nominal			194	2					
Mari	ried Filing Joi	ntly	Married	Filing Se	parately		Single		Head	d of Hous	ehold
Marginal	Tax B	rackets	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	<b>But Not Over</b>
19.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
26.0%	\$4,000	\$6,000	apply t	o all tax	payers.	apply	to all tax	payers.	apply t	o all tax	payers.
30.0%	\$6,000	\$8,000									
34.0%	\$8,000	\$10,000									
38.0%	\$10,000	\$12,000									
42.0%	\$12,000	\$14,000									
46.0%	\$14,000	\$16,000									
49.0%	\$16,000	\$18,000									
52.0%	\$18,000	\$20,000									
55.0%	\$20,000	\$22,000									
58.0%	\$22,000	\$26,000									
61.0%	\$26,000	\$32,000									
64.0%	\$32,000	\$38,000									
67.0%	\$38,000	\$44,000									
69.0%	\$44,000	\$50,000									
72.0%	\$50,000	\$60,000									
75.0%	\$60,000	\$70,000									
78.0%	\$70,000	\$80,000									
81.0%	\$80,000	\$90,000									
83.0%	\$90,000	\$100,000									
85.0%	\$100,000	\$150,000									
87.0%	\$150,000	\$200,000									
88.0%	\$200,000	-									

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

		Nominal			194	1					
Ma	arried Filing Join	ntly	Married	Filing Se	parately		Single		Head	d of House	ehold
Marginal	Tax Br	ackets	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 Ove
10.0%	\$0	\$2,000									
13.0%	\$2,000	\$4,000	Listed tax	rates ar	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
17.0%	\$4,000	\$6,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	o all tax	oayers.
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	-									

But Not Over

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

		Nominal			1940	(a)					
Ma	arried Filing Joi	ntly	Married	Filing Se	parately		Single		Head	d of House	ehold
Marginal	Tax Bı	rackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000							'		
8.0%	\$4,000	\$6,000	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
10.0%	\$6,000	\$8,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	to all tax <sub>l</sub>	oayers.
12.0%	\$8,000	\$10,000									
14.0%	\$10,000	\$12,000									
16.0%	\$12,000	\$14,000									
19.0%	\$14,000	\$16,000									
22.0%	\$16,000	\$18,000									
25.0%	\$18,000	\$20,000									
28.0%	\$20,000	\$22,000									
31.0%	\$22,000	\$26,000									
34.0%	\$26,000	\$32,000									
37.0%	\$32,000	\$38,000									
40.0%	\$38,000	\$44,000									
44.0%	\$44,000	\$50,000									
48.0%	\$50,000	\$60,000									
51.0%	\$60,000	\$70,000									
54.0%	\$70,000	\$80,000									
57.0%	\$80,000	\$90,000									
60.0%	\$90,000	\$100,000									
62.0%	\$100,000	\$150,000									
64.0%	\$150,000	\$200,000									
66.0%	\$200,000	\$250,000									
68.0%	\$250,000	\$300,000									
70.0%	\$300,000	\$400,000									
72.0%	\$400,000	\$500,000									
74.0%	\$500,000	\$750,000									
76.0%	\$750,000	\$1,000,000									
77.0%	\$1,000,000	\$2,000,000									
78.0%	\$2,000,000	\$5,000,000									
79.0%	\$5,000,000	-									

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

		Nominal			193	19					
Ma	arried Filing Joir	ntly	Married	Filing Se	eparately		Single			d of House	
Marginal	Tax Br	ackets	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 Ove
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	Listed tax	rates ar	nd brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
9.0%	\$6,000	\$8,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	o all tax	oayers.
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	-									

But Not Over

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

		Nominal			193	88					
Ma	arried Filing Joir	ntly		Filing Se	eparately		Single			d of House	
Marginal	Tax Br	ackets	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 Ove
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	Listed tax	rates ar	nd brackets	Listed tax	rates an	nd brackets	Listed tax	rates an	d brackets
9.0%	\$6,000	\$8,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	to all tax	payers.
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	-									

But Not Over

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

		Nominal			193	7					
Ma	rried Filing Joir	ntly	Married	Filing Se	eparately		Single		Head	of House	ehold
Marginal	Tax Br	ackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000							•		
8.0%	\$4,000	\$6,000	Listed tax	rates ar	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
9.0%	\$6,000	\$8,000	apply to	o all tax	payers.	apply t	o all tax	payers.	apply t	o all tax	oayers.
10.0%	\$8,000	\$10,000									
11.0%	\$10,000	\$12,000									
12.0%	\$12,000	\$14,000									
13.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
17.0%	\$18,000	\$20,000									
19.0%	\$20,000	\$22,000									
21.0%	\$22,000	\$26,000									
23.0%	\$26,000	\$32,000									
25.0%	\$32,000	\$38,000									
28.0%	\$38,000	\$44,000									
31.0%	\$44,000	\$50,000									
35.0%	\$50,000	\$56,000									
39.0%	\$56,000	\$62,000									
43.0%	\$62,000	\$68,000									
47.0%	\$68,000	\$74,000									
51.0%	\$74,000	\$80,000									
55.0%	\$80,000	\$90,000									
59.0%	\$90,000	\$100,000									
62.0%	\$100,000	\$150,000									
64.0%	\$150,000	\$200,000									
66.0%	\$200,000	\$250,000									
68.0%	\$250,000	\$300,000									
70.0%	\$300,000	\$400,000									
72.0%	\$400,000	\$500,000									
74.0%	\$500,000	\$750,000									
76.0%	\$750,000	\$1,000,000									
77.0%	\$1,000,000	\$2,000,000									
78.0%	\$2,000,000	\$5,000,000									
79.0%	\$5,000,000	-									

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

		Nominal			193	1936					
	arried Filing Joir	ntly			eparately		Single			d of House	ehold
Marginal	Tax Br	ackets	Marginal		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 Ove
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000			nd brackets			nd brackets			d brackets
9.0%	\$6,000	\$8,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	o all tax	payers.
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	-									

But Not Over

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

		Nominal			193	<b>3</b> 5					
Ma	arried Filing Joi	ntly	Married	Filing Se	parately		Single		Head	d of House	ehold
Marginal	Tax Bı	rackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000				•					
8.0%	\$4,000	\$6,000	Listed tax	rates an	d brackets	Listed tax	rates ar	nd brackets	Listed tax	rates an	d brackets
9.0%	\$6,000	\$8,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	o all taxı	oayers.
10.0%	\$8,000	\$10,000									
11.0%	\$10,000	\$12,000									
12.0%	\$12,000	\$14,000									
13.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
17.0%	\$18,000	\$20,000									
19.0%	\$20,000	\$22,000									
21.0%	\$22,000	\$26,000									
23.0%	\$26,000	\$32,000									
25.0%	\$32,000	\$38,000									
28.0%	\$38,000	\$44,000									
31.0%	\$44,000	\$50,000									
34.0%	\$50,000	\$56,000									
37.0%	\$56,000	\$62,000									
40.0%	\$62,000	\$68,000									
43.0%	\$68,000	\$74,000									
46.0%	\$74,000	\$80,000									
49.0%	\$80,000	\$90,000									
54.0%	\$90,000	\$100,000									
56.0%	\$100,000	\$150,000									
57.0%	\$150,000	\$200,000									
58.0%	\$200,000	\$300,000									
59.0%	\$300,000	\$400,000									
60.0%	\$400,000	\$500,000									
61.0%	\$500,000	\$750,000									
62.0%	\$750,000	\$1,000,000									
63.0%	\$1,000,000	-									

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

		Nominal			193	34					
Ma	rried Filing Joi	ntly	Married	Filing Se	parately		Single		Head	d of House	ehold
Marginal	Tax Bı	rackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000				•					_
8.0%	\$4,000	\$6,000	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
9.0%	\$6,000	\$8,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	o all tax	oayers.
10.0%	\$8,000	\$10,000									
11.0%	\$10,000	\$12,000									
12.0%	\$12,000	\$14,000									
13.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
17.0%	\$18,000	\$20,000									
19.0%	\$20,000	\$22,000									
21.0%	\$22,000	\$26,000									
23.0%	\$26,000	\$32,000									
25.0%	\$32,000	\$38,000									
28.0%	\$38,000	\$44,000									
31.0%	\$44,000	\$50,000									
34.0%	\$50,000	\$56,000									
37.0%	\$56,000	\$62,000									
40.0%	\$62,000	\$68,000									
43.0%	\$68,000	\$74,000									
46.0%	\$74,000	\$80,000									
49.0%	\$80,000	\$90,000									
54.0%	\$90,000	\$100,000									
56.0%	\$100,000	\$150,000									
57.0%	\$150,000	\$200,000									
58.0%	\$200,000	\$300,000									
59.0%	\$300,000	\$400,000									
60.0%	\$400,000	\$500,000									
61.0%	\$500,000	\$750,000									
62.0%	\$750,000	\$1,000,000									
63.0%	\$1,000,000	-									

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

		Nominal	1933							
Ма	rried Filing Join		Married	Filing Se			Single			
Marginal	Tax Br	rackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets		
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Ov		
4.0%	\$0	\$4,000								
8.0%	\$4,000	\$6,000			d brackets			d brackets		
9.0%	\$6,000	\$10,000	apply t	o all tax	payers.	apply t	o all tax	oayers.		
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% 40.0%	\$66,000 \$68,000	\$68,000 \$70,000								
41.0%	\$70,000	\$70,000								
42.0%	\$70,000	\$72,000								
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	-								

Head of Household

Over

Listed tax rates and brackets

apply to all taxpayers.

Tax Brackets

But Not Over

Marginal

Tax Rate

But Not Over

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

		Nominal			193	32					
Ma	arried Filing Joir		Married	Filing Se			Single		Hea	d of House	ehold
Marginal	Tax Br	ackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets
Tax Rate		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	1 ! - 4 4 4						1 :- 1 - 1 1		
8.0%	\$4,000	\$6,000			d brackets			d brackets			d brackets
9.0%	\$6,000	\$10,000	appiy t	o all tax	payers.	арріу	to all tax	payers.	appiy	to all tax	oayers.
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% 17.0%	\$20,000	\$22,000									
	\$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	-									
		al tax of 4 percent i	up to \$4.000 of t	axable and	l income and 8 perc	ent over \$4.000	), plus applic	cable surtaxes. Last	law to change i	rates was the	e Revenue Act of

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

		Nominal			193						
Marr	ried Filing Joi	ntly	Married	Filing Se	parately		Single		Head	d of House	ehold
Marginal	Tax B	rackets	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									
3.0%	\$4,000	\$8,000	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
5.0%	\$8,000	\$10,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	to all tax	payers.
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

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

		Nominal			193						
Mari	ried Filing Joi	ntly	Married	Filing Se	parately		Single		Head	d of House	ehold
Marginal	Tax B	rackets	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									
3.0%	\$4,000	\$8,000	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
5.0%	\$8,000	\$10,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	to all tax	payers.
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

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

		Nominal			192						
Marı	ried Filing Joi	ntly	Married	Filing Se	parately		Single		Head	d of House	ehold
Marginal	Tax B	rackets	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									
3.0%	\$4,000	\$8,000	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
5.0%	\$8,000	\$10,000	apply t	o all tax	payers.	apply t	to all tax	oayers.	apply t	o all tax	payers.
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

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

		Nominal			192						
Mari	ried Filing Joi	ntly	Married	Filing Se	parately		Single		Head	d of House	ehold
Marginal	Tax B	rackets	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				•		_			
3.0%	\$4,000	\$8,000	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
5.0%	\$8,000	\$10,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	to all tax	oayers.
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

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

		Nominal			192	7					
Mari	ried Filing Joi	ntly	Married	Filing Se	parately		Single		Head	d of House	ehold
Marginal	Tax B	rackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets
Tax Rate	Over	But Not Over	Tax Rate	Tax Rate Over But Not Over		Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.5%	\$0	\$4,000									
3.0%	\$4,000	\$8,000	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
5.0%	\$8,000	\$10,000	apply t	o all tax	payers.	apply t	to all tax <sub>l</sub>	oayers.	apply t	o all tax	payers.
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

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

		Nominal			192						
Mari	ried Filing Joi	ntly	Married	Filing Se	parately		Single		Head	d of House	ehold
Marginal	Tax B	rackets	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									
3.0%	\$4,000	\$8,000	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
5.0%	\$8,000	\$10,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	to all tax	payers.
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

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

		Nominal			192						
Mari	ried Filing Joi	ntly	Married	Filing Se	parately		Single		Head	d of House	ehold
Marginal	Tax B	rackets	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						_			
3.0%	\$4,000	\$8,000	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
5.0%	\$8,000	\$10,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	to all tax	oayers.
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

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

<b>Nominal</b> Married Filing Jointly					192						
Mar	ried Filing Joir	ntly	Married	Filing Se	eparately		Single		Head	d of House	ehold
Marginal		rackets	Marginal		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	<b>But Not Over</b>
2.0%	\$0	\$4,000	'								
4.0%	\$4,000	\$8,000	Listed tax	rates ar	nd brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets
6.0%	\$8,000	\$10,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	o all tax	payers.
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									
42.0%											
43.0% 44.0%	\$100,000	\$200,000									
	\$200,000	\$300,000									
45.0%	\$300,000	\$500,000									
46.0%	\$500,000	-									

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

		Nominal			192	23					
Marr	ried Filing Joir	ntly	Married	Filing Se	eparately		Single		Head	d of Hous	ehold
Marginal	Tax Br	ackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000			nd brackets			d brackets			d brackets
9.0%	\$6,000	\$10,000	apply t	o all tax	payers.	apply t	to all tax	payers.	apply t	to all tax	payers.
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	-									
	and the about a manager			( 4000			611	4b D A -4	(1001 11		

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

Married   Filing   John W   Married   Filing   Separately   Single   Report   Annual   Tax Errickis   Marginal   Margin			Nominal			192	2					
Tax Rate	Marr	ied Filing Joi		Married	Filing Se			Single		Head	of House	ehold
4.0%   \$0   \$4.000   \$0.000   \$10.000   \$20.000   \$10.000   \$20.	Marginal	Tax Bı	rackets	Marginal	Tax E	Brackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets
8,0%         \$4,000         \$6,000         \$10,000         apply to all taxpayers.         Listed tax rates and brackets apply to all taxpayers.         Listed tax rates and brackets apply to all taxpayers.           10,0%         \$10,000         \$12,000         \$14,000         \$16,000         \$16,000         \$16,000         \$16,000         \$16,000         \$16,000         \$16,000         \$16,000         \$18,000         \$20,000         \$16,000         \$22,000         \$22,000         \$16,000         \$22,000         \$22,000         \$16,000         \$22	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
9.0%   \$5.000   \$10.000   apply to all taxpayers.   apply to all taxpayers.	4.0%	\$0	\$4,000									
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Note: Tax rates include normal taxes of 4 percent on the first \$4,000 of taxable income and 8 percent on taxable income over \$8,000, plus applicable surtaxes. Last law to change rates was the Revenue Act of 1921.

						4004
Ma	unical Filinas Inis	Nominal	Manuica	L Ellina Ca		1921
Marginal	rried Filing Joir. Tax Br	· ·		I Filing Se	•	
Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	Brackets But Not	Over
4.0%	\$0	\$4,000	Tax Hate	Ovei	Dut Not	Ovei
8.0%	\$4,000	\$5,000	Listed tax	rates an	d bracke	te
9.0%	\$5,000	\$6,000		to all tax		.5
10.0%	\$6,000	\$8,000	арріу (	o un tux	puyoro.	
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% 39.0%	\$62,000	\$64,000 \$66,000				
40.0%	\$64,000 \$66,000	\$68,000				
41.0%	\$68,000	\$70,000				
42.0%	\$70,000	\$72,000				
43.0%	\$72,000	\$74,000				
44.0%	\$74,000	\$76,000				
45.0%	\$76,000	\$78,000				
46.0%	\$78,000	\$80,000				
47.0%	\$80,000	\$82,000				
48.0%	\$82,000	\$84,000				
49.0%	\$84,000	\$86,000				
50.0%	\$86,000	\$88,000				
51.0%	\$88,000	\$90,000				
52.0%	\$90,000	\$92,000				
53.0%	\$92,000	\$94,000				
54.0%	\$94,000	\$96,000				
55.0%	\$96,000	\$98,000				
56.0%	\$98,000	\$100,000				
60.0%	\$100,000	\$150,000				
64.0%	\$150,000	\$200,000				
68.0%	\$200,000	\$300,000				
71.0%	\$300,000	\$500,000				
72.0%	\$500,000	\$1,000,000				
73 N%	\$1,000,000	_				

1921 tely Single Head of Household

Over

Tax Brackets

But Not Over

Marginal

Tax Rate

Tax Brackets

But Not Over

Over

Marginal

Tax Rate

ax rates and brackets Listed tax rates and brackets Listed tax rates and brackets by to all taxpayers. Listed tax rates and brackets apply to all taxpayers.

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

73.0%

\$1,000,000

		Nominal	1920									
Ма	rried Filing Joi		Married	Filing Se		Single						
Marginal	Tax Bı	rackets	Marginal	Tax	Brackets	Marginal	Tax	Brackets				
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Ov				
4.0%	\$0	\$4,000										
8.0%	\$4,000	\$5,000			d brackets			d brackets				
9.0%	\$5,000	\$6,000	apply t	o all tax	payers.	apply t	o all tax	payers.				
10.0%	\$6,000	\$8,000										
11.0%	\$8,000	\$10,000										
12.0%	\$10,000	\$12,000										
13.0%	\$12,000	\$14,000										
14.0%	\$14,000	\$16,000										
15.0%	\$16,000	\$18,000										
16.0%	\$18,000	\$20,000										
17.0%	\$20,000	\$22,000										
18.0%	\$22,000	\$24,000										
19.0%	\$24,000	\$26,000										
20.0%	\$26,000	\$28,000										
21.0%	\$28,000	\$30,000										
22.0%	\$30,000	\$32,000										
23.0%	\$32,000	\$34,000										
24.0%	\$34,000	\$36,000										
25.0%	\$36,000	\$38,000										
26.0%	\$38,000	\$40,000										
27.0%	\$40,000	\$42,000										
28.0%	\$42,000	\$44,000										
29.0%	\$44,000	\$46,000										
30.0%	\$46,000	\$48,000										
31.0%	\$48,000	\$50,000										
32.0%	\$50,000	\$52,000										
33.0%	\$52,000	\$54,000										
34.0%	\$54,000	\$56,000										
35.0%	\$56,000	\$58,000										
36.0%	\$58,000	\$60,000										
37.0%	\$60,000	\$62,000										
38.0%	\$62,000	\$64,000										
39.0%	\$64,000	\$66,000										
40.0%	\$66,000	\$68,000										
41.0%	\$68,000	\$70,000										
42.0%	\$70,000	\$72,000										
43.0%	\$72,000	\$74,000										
44.0%	\$74,000	\$76,000										
45.0%	\$76,000	\$78,000										
46.0%	\$78,000	\$80,000										
47.0%	\$80,000	\$82,000										
48.0%	\$82,000	\$84,000										
49.0%	\$84,000	\$86,000										
50.0%	\$86,000	\$88,000										
51.0%	\$88,000	\$90,000										
52.0%	\$90,000	\$92,000										
53.0%	\$92,000	\$94,000										
54.0%	\$94,000	\$96,000										
55.0%	\$96,000	\$98,000										
56.0%	\$98,000	\$100,000										
60.0%	\$100,000	\$150,000										
64.0%	\$150,000	\$200,000										
68.0%	\$200,000	\$300,000										
71.0%	\$300,000	\$500,000										
72.0%	\$500,000	\$1,000,000										
72.0%	Φ1 000 000	ψ1,000,000										

But Not Over

Head of Household

Over

Listed tax rates and brackets

apply to all taxpayers.

Tax Brackets

But Not Over

Marginal

Tax Rate

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

\$1,000,000

73.0%

		Nominal				1919
Mai	rried Filing Joir		Married	d Filing Se	parately	1513
Marginal	Tax Br	· ·	Marginal		Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not	Over
4.0%	\$0	\$4,000				
8.0%	\$4,000	\$5,000	Listed tax	rates an	d bracke	ts
9.0%	\$5,000	\$6,000	apply t	to all tax	payers.	
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% 22.0%	\$28,000 \$30,000	\$30,000 \$32,000				
23.0%	\$30,000	\$34,000				
24.0%	\$34,000	\$34,000				
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 \$74,000				
43.0% 44.0%	\$72,000 \$74,000	\$74,000 \$76,000				
45.0%	\$74,000	\$78,000				
46.0%	\$78,000	\$80,000				
47.0%	\$80,000	\$82,000				
48.0%	\$82,000	\$84,000				
49.0%	\$84,000	\$86,000				
50.0%	\$86,000	\$88,000				
51.0%	\$88,000	\$90,000				
52.0%	\$90,000	\$92,000				
53.0%	\$92,000	\$94,000				
54.0%	\$94,000	\$96,000				
55.0%	\$96,000	\$98,000				
56.0%	\$98,000	\$100,000				
60.0%	\$100,000	\$150,000				
64.0%	\$150,000	\$200,000				
68.0%	\$200,000	\$300,000				
71.0%	\$300,000	\$500,000				
72.0%	\$500,000	\$1,000,000				

Single Marginal Tax Brackets

1919

Tax Rate Over But Not Over

Head of Household Marginal Tax Brackets Tax Rate Over But Not Over

Listed tax rates and brackets apply to all taxpayers.

Listed tax rates and brackets apply to all taxpayers.

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

73.0%

\$1,000,000

		Nominal			191							
Married Filing Jointly			Married	Filing Se			Single		Head of Household			
Marginal	Tax Br		Marginal		Brackets	Marginal		Brackets	Marginal			
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	
6.0%	\$0	\$4,000										
12.0%	\$4,000	\$5,000			d brackets			d brackets			d brackets	
13.0%	\$5,000	\$6,000	appiy t	o all tax	payers.	appiy	to all tax	payers.	appiy i	o all tax	payers.	
14.0%	\$6,000	\$8,000										
15.0%	\$8,000	\$10,000										
16.0%	\$10,000	\$12,000 \$14,000										
17.0% 18.0%	\$12,000 \$14,000	\$14,000										
19.0%	\$14,000 \$16,000	\$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% 55.0%	\$86,000 \$88,000	\$88,000 \$90,000										
56.0%	\$90,000	\$90,000										
57.0%	\$92,000	\$94,000										
58.0%	\$94,000	\$96,000										
59.0%	\$96,000	\$98,000										
60.0%	\$98,000	\$100,000										
64.0%	\$100,000	\$150,000										
68.0%	\$150,000	\$200,000										
72.0%	\$200,000	\$300,000										
75.0%	\$300,000	\$500,000										
76.0%	\$500,000	\$1,000,000										
77.0%	\$1,000,000	-										
	. ,											

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

		Nominal	1917									
Ma	rried Filing Joi	ntly	Married	Filing Se	parately	Single			Head of Household			
Marginal	Tax B	rackets	Marginal	Tax	Brackets	Marginal				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										
4.0%	\$2,000	\$5,000	Listed tax	rates ar	d brackets	Listed tax	rates an	d brackets	Listed tax	rates an	d brackets	
5.0%	\$5,000	\$7,500	apply t	o all tax	payers.	apply	to all tax	payers.	apply to all taxpayers.			
6.0%	\$7,500	\$10,000										
7.0%	\$10,000	\$12,500										
8.0%	\$12,500	\$15,000										
9.0%	\$15,000	\$20,000										
12.0%	\$20,000	\$40,000										
16.0%	\$40,000	\$60,000										
21.0%	\$60,000	\$80,000										
26.0%	\$80,000	\$100,000										
31.0%	\$100,000	\$150,000										
35.0%	\$150,000	\$200,000										
41.0%	\$200,000	\$250,000										
46.0%	\$250,000	\$300,000										
50.0%	\$300,000	\$500,000										
54.0%	\$500,000	\$750,000										
59.0%	\$750,000	\$1,000,000										
65.0%	\$1,000,000	\$1,500,000										
66.0%	\$1,500,000	\$2,000,000										
67.0%	\$2,000,000	-										

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

		Nominal	1916									
Married Filing Jointly			Married	Filing Se	eparately		Single		Head of Household			
Marginal	Tax B	rackets	Marginal	Marginal Tax Brackets			Tax	Brackets	Marginal Tax Brack		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										
3.0%	\$20,000	\$40,000	Listed tax rates and brackets			Listed tax	rates an	d brackets	Listed tax rates and brackets			
4.0%	\$40,000	\$60,000	apply to all taxpayers.			apply to all taxpayers.			apply to all taxpayers.			
5.0%	\$60,000	\$80,000										
6.0%	\$80,000	\$100,000										
7.0%	\$100,000	\$150,000										
8.0%	\$150,000	\$200,000										
9.0%	\$200,000	\$250,000										
10.0%	\$250,000	\$300,000										
11.0%	\$300,000	\$500,000										
12.0%	\$500,000	\$1,000,000										
13.0%	\$1,000,000	\$1,500,000										
14.0%	\$1,500,000	\$2,000,000										
15.0%	\$2,000,000	-										

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

## **Nominal** 1915 Married Filing Jointly Married Filing Separately Single Head of Household Marginal Tax Brackets Marginal Tax Brackets Marginal Tax Brackets Marginal Tax Brackets Tax Rate Tax Rate Tax Rate Over But Not Over Over But Not Over Over But Not Over Tax Rate Over But Not Over 1.0% \$0 \$20,000 Listed tax rates and brackets 2.0% \$20,000 \$50,000 Listed tax rates and brackets Listed tax rates and brackets 3.0% \$50,000 \$75,000 apply to all taxpayers. apply to all taxpayers. apply to all taxpayers. 4.0% \$75,000 \$100,000 5.0% \$100,000 \$250,000 6.0% \$250,000 \$500,000 7.0% \$500,000

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

		Nominai			191							
Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal	Tax B	rackets	Marginal	Marginal Tax Brackets		Marginal	Tax Brackets		Marginal Tax Brac		Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	
1.0%	\$0	\$20,000										
2.0%	\$20,000	\$50,000	Listed tax rates and brackets			Listed tax rates and brackets			Listed tax rates and brackets			
3.0%	\$50,000	\$75,000	apply t	to all tax	payers.	apply to all taxpayers.			apply to all taxpayers.			
4.0%	\$75,000	\$100,000										
5.0%	\$100,000	\$250,000										
6.0%	\$250,000	\$500,000										
7.0%	\$500,000	-										

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

		Nominai			191							
Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	<b>But Not Over</b>	
1.0%	\$0	\$20,000				' <u>'</u>						
2.0%	\$20,000	\$50,000	Listed tax rates and brackets			Listed tax rates and brackets			Listed tax rates and brackets			
3.0%	\$50,000	\$75,000	apply t	to all tax	payers.	apply to all taxpayers.			apply to all taxpayers.			
4.0%	\$75,000	\$100,000										
5.0%	\$100,000	\$250,000										
6.0%	\$250,000	\$500,000										
7.0%	\$500,000	-										

Note: Tax rates include normal tax of 1 percent plus applicable surtaxes. Last law to change rates was the Tariff Act of October 3, 1913 which was levied on income earned during the last 10 months of 1913.

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