

Single taxpayers

If taxable income is over	But not over	Tax is	Plus	Of the amount over
\$0	\$9,225	10%		\$0
\$9,225	\$37,450	\$922.50	15%	\$9,225
\$37,450	\$90,750	\$5,156.25	25%	\$37,450
\$90,750	\$189,300	\$18,481.25	28%	\$90,750
\$189,300	\$411,500	\$46,075.25	33%	\$189,300
\$411,500	\$413,200	\$119,401.25	35%	\$411,500
\$413,200		\$119,996.25	39.6%	\$413,200

Married taxpayers filing joint returns and surviving spouses

If taxable income is over	But not over	Tax is	Plus	Of the amount over
\$0	\$18,450	10%		\$0
\$18,450	\$74,900	\$1,845	15%	\$18,450
\$74,900	\$151,200	\$10,312.50	25%	\$74,900
\$151,200	\$230,450	\$29,387.50	28%	\$151,200
\$230,450	\$411,500	\$51,577.50	33%	\$230,450
\$411,500	\$464,850	\$111,324	35%	\$411,500
\$464,850		\$129,996.50	39.6%	\$464,850

Married taxpayers filing separate returns

If taxable income is over	But not over	Tax is	Plus	Of the amount over
\$0	\$9,225	10%		\$0
\$9,225	\$37,450	\$922.50	15%	\$9,225
\$37,450	\$75,600	\$5,156.25	25%	\$37,450
\$75,600	\$115,225	\$14,693.75	28%	\$75,600
\$115,225	\$205,750	\$25,788.75	33%	\$115,225
\$205,750	\$232,425	\$55,662	35%	\$205,750
\$232,425		\$64,998.25	39.6%	\$232,425

Heads of household

If taxable income is over	But not over	Tax is	Plus	Of the amount over
\$0	\$13,150	10%		\$0
\$13,150	\$50,200	\$1,315	15%	\$13,150
\$50,200	\$129,600	\$6,872.50	25%	\$50,200
\$129,600	\$209,850	\$26,722.50	28%	\$129,600
\$209,850	\$411,500	\$49,192.50	33%	\$209,850
\$411,500	\$439,000	\$115,737	35%	\$411,500
\$439,000		\$125,362	39.6%	\$439,000

Trusts and estates

If taxable income is over	But not over	Tax is	Plus	Of the amount over
\$0	\$2,500	15%		\$0
\$2,500	\$5,900	\$375	25%	\$2,500
\$5,900	\$9,050	\$1,225	28%	\$5,900
\$9,050	\$12,300	\$2,107	33%	\$9,050
\$12,300		\$3,179.50	39.6%	\$12,300

NET INVESTMENT INCOME TAX

3.8% of the lesser of (1) net investment income or (2) the amount of modified adjusted gross income (MAGI) over these thresholds:

- Single: \$200,000.
- Married filing jointly and surviving spouses: \$250,000.
- Married filing separately: \$125,000.
- Heads of household: \$200,000.
- Estates and trusts: \$12,300.

SELF-EMPLOYMENT TAX

- Tax rate: 15.3% (12.4% OASDI tax plus 2.9% Medicare tax).
- Surtax: 0.9% Medicare surtax is added to self-employment income in excess of \$200,000 (single), \$250,000 (married filing jointly), or \$125,000 (married filing separately).
- Wage base: \$118,500 of self-employment income for OASDI (maximum OASDI tax \$14,694; no ceiling on Medicare tax).

KIDDIE TAX

- Parent's highest rate applies to child's unearned income over \$2,100.