

Tax Provision	New Law	Prior Law
Tax Rate Schedules for Individuals	Effective 2018.	Effective 2017.
	Single Taxable Income	Single Taxable Income
	\$ 0 to 9,525 × 10.0% minus \$ 0.00 = Tax	\$ 0 to 9,325 × 10.0% minus \$ 0.00 = Tax
	9,526 to 38,700 × 12.0% minus 190.50 = Tax	9,326 to 37,950 × 15.0% minus 466.25 = Tax
	38,701 to 82,500 × 22.0% minus 4,060.50 = Tax	37,951 to 91,900 × 25.0% minus 4,261.25 = Tax
	82,501 to 157,500 × 24.0% minus 5,710.50 = Tax	91,901 to 191,650 × 28.0% minus 7,018.25 = Tax
	157,501 to 200,000 × 32.0% minus 18,310.50 = Tax	191,651 to 416,700 × 33.0% minus 16,600.75 = Tax
	200,001 to 500,000 × 35.0% minus 24,310.50 = Tax	416,701 to 418,400 × 35.0% minus 24,934.75 = Tax
	500,001 and over × 37.0% minus 34,310.50 = Tax	418,401 and over × 39.6% minus 44,181.15 = Tax
	MFJ or QW Taxable Income	MFJ or QW Taxable Income
	\$ 0 to 19,050 × 10.0% minus \$ 0.00 = Tax	\$ 0 to 18,650 × 10.0% minus \$ 0.00 = Tax
	19,051 to 77,400 × 12.0% minus 381.00 = Tax	18,651 to 75,900 × 15.0% minus 932.50 = Tax
	77,401 to 165,000 × 22.0% minus 8,121.00 = Tax	75,901 to 153,100 × 25.0% minus 8,522.50 = Tax
	165,001 to 315,000 × 24.0% minus 11,421.00 = Tax	153,101 to 233,350 × 28.0% minus 13,115.50 = Tax
	315,001 to 400,000 × 32.0% minus 36,621.00 = Tax	233,351 to 416,700 × 33.0% minus 24,783.00 = Tax
400,001 to 600,000 × 35.0% minus 48,621.00 = Tax	416,701 to 470,700 × 35.0% minus 33,117.00 = Tax	
600,001 and over × 37.0% minus 60,621.00 = Tax	470,701 and over × 39.6% minus 54,769.20 = Tax	
MFS Taxable Income	MFS Taxable Income	
\$ 0 to 9,525 × 10.0% minus \$ 0.00 = Tax	\$ 0 to 9,325 × 10.0% minus \$ 0.00 = Tax	
9,526 to 38,700 × 12.0% minus 190.50 = Tax	9,326 to 37,950 × 15.0% minus 466.25 = Tax	
38,701 to 82,500 × 22.0% minus 4,060.50 = Tax	37,951 to 76,550 × 25.0% minus 4,261.25 = Tax	
82,501 to 157,500 × 24.0% minus 5,710.50 = Tax	76,551 to 116,675 × 28.0% minus 6,557.75 = Tax	
157,501 to 200,000 × 32.0% minus 18,310.50 = Tax	116,676 to 208,350 × 33.0% minus 12,391.50 = Tax	
200,001 to 300,000 × 35.0% minus 24,310.50 = Tax	208,351 to 235,350 × 35.0% minus 16,558.50 = Tax	
300,001 and over × 37.0% minus 30,310.50 = Tax	235,351 and over × 39.6% minus 27,384.60 = Tax	
HOH Taxable Income	HOH Taxable Income	
\$ 0 to 13,600 × 10.0% minus \$ 0.00 = Tax	\$ 0 to 13,350 × 10.0% minus \$ 0.00 = Tax	
13,601 to 51,800 × 12.0% minus 272.00 = Tax	13,351 to 50,800 × 15.0% minus 667.50 = Tax	
51,801 to 82,500 × 22.0% minus 5,452.00 = Tax	50,801 to 131,200 × 25.0% minus 5,747.50 = Tax	
82,501 to 157,500 × 24.0% minus 7,102.00 = Tax	131,201 to 212,500 × 28.0% minus 9,683.50 = Tax	
157,501 to 200,000 × 32.0% minus 19,702.00 = Tax	212,501 to 416,700 × 33.0% minus 20,308.50 = Tax	
200,001 to 500,000 × 35.0% minus 25,702.00 = Tax	416,701 to 444,550 × 35.0% minus 28,642.50 = Tax	
500,001 and over × 37.0% minus 35,702.00 = Tax	444,551 and over × 39.6% minus 49,091.80 = Tax	
	These new tax rates expire after 2025.	
Tax Rate Schedule for Estates and Trusts (Form 1041)	Effective 2018.	Effective 2017.
	\$ 0 to 2,550 × 10.0% minus \$ 0.00 = Tax	\$ 0 to 2,550 × 15.0% minus \$ 0 = Tax
	2,551 to 9,150 × 24.0% minus 357.00 = Tax	2,551 to 6,000 × 25.0% minus 255.00 = Tax
	9,151 to 12,500 × 35.0% minus 1,363.50 = Tax	6,001 to 9,150 × 28.0% minus 435.00 = Tax
	12,501 and over × 37.0% minus 1,613.50 = Tax	9,151 to 12,500 × 33.0% minus 892.50 = Tax
	12,501 and over × 39.6% minus 1,717.50 = Tax	