

2019 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Don't use them to figure your tax. Instead, see the instructions for line 12a.

Schedule X—If your filing status is **Single**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$9,700	10%	\$0
9,700	39,475	\$970.00 + 12%	9,700
39,475	84,200	4,543.00 + 22%	39,475
84,200	160,725	14,382.50 + 24%	84,200
160,725	204,100	32,748.50 + 32%	160,725
204,100	510,300	46,628.50 + 35%	204,100
510,300	.....	153,798.50 + 37%	510,300

Schedule Y-1—If your filing status is **Married filing jointly** or **Qualifying widow(er)**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$19,400	10%	\$0
19,400	78,950	\$1,940.00 + 12%	19,400
78,950	168,400	9,086.00 + 22%	78,950
168,400	321,450	28,765.00 + 24%	168,400
321,450	408,200	65,497.00 + 32%	321,450
408,200	612,350	93,257.00 + 35%	408,200
612,350	.....	164,709.50 + 37%	612,350

Schedule Y-2—If your filing status is **Married filing separately**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$9,700	10%	\$0
9,700	39,475	\$970.00 + 12%	9,700
39,475	84,200	4,543.00 + 22%	39,475
84,200	160,725	14,382.50 + 24%	84,200
160,725	204,100	32,748.50 + 32%	160,725
204,100	306,175	46,628.50 + 35%	204,100
306,175	.....	82,354.75 + 37%	306,175

Schedule Z—If your filing status is **Head of household**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$13,850	10%	\$0
13,850	52,850	\$1,385.00 + 12%	13,850
52,850	84,200	6,065.00 + 22%	52,850
84,200	160,700	12,962.00 + 24%	84,200
160,700	204,100	31,322.00 + 32%	160,700
204,100	510,300	45,210.00 + 35%	204,100
510,300	.....	152,380.00 + 37%	510,300