

2018 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 11a.

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 | \$9,525 | 10% | \$0 |
| 9,525 | 38,700 | \$952.50 + 12% | 9,525 |
| 38,700 | 82,500 | 4,453.50 + 22% | 38,700 |
| 82,500 | 157,500 | 14,089.50 + 24% | 82,500 |
| 157,500 | 200,000 | 32,089.50 + 32% | 157,500 |
| 200,000 | 500,000 | 45,689.50 + 35% | 200,000 |
| 500,000 | | 150,689.50 + 37% | 500,000 |

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 | \$19,050 | 10% | \$0 |
| 19,050 | 77,400 | \$1,905.00 + 12% | 19,050 |
| 77,400 | 165,000 | 8,907.00 + 22% | 77,400 |
| 165,000 | 315,000 | 28,179.00 + 24% | 165,000 |
| 315,000 | 400,000 | 64,179.00 + 32% | 315,000 |
| 400,000 | 600,000 | 91,379.00 + 35% | 400,000 |
| 600,000 | | 161,379.00 + 37% | 600,000 |

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 | \$9,525 | 10% | \$0 |
| 9,525 | 38,700 | \$952.50 + 12% | 9,525 |
| 38,700 | 82,500 | 4,453.50 + 22% | 38,700 |
| 82,500 | 157,500 | 14,089.50 + 24% | 82,500 |
| 157,500 | 200,000 | 32,089.50 + 32% | 157,500 |
| 200,000 | 300,000 | 45,689.50 + 35% | 200,000 |
| 300,000 | | 80,689.50 + 37% | 300,000 |

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 | \$13,600 | 10% | \$0 |
| 13,600 | 51,800 | \$1,360.00 + 12% | 13,600 |
| 51,800 | 82,500 | 5,944.00 + 22% | 51,800 |
| 82,500 | 157,500 | 12,698.00 + 24% | 82,500 |
| 157,500 | 200,000 | 30,698.00 + 32% | 157,500 |
| 200,000 | 500,000 | 44,298.00 + 35% | 200,000 |
| 500,000 | | 149,298.00 + 37% | 500,000 |