

# Federal Individual Income Tax Rates History

## Nominal Dollars

### Income Years 1913-2011

Note: Figures are presented in nominal dollar amounts.

Nominal			2011								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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 Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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			2009								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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%	\$208,850	\$372,950	33.0%	\$104,425	\$186,475	33.0%	\$171,550	\$372,950	33.0%	\$190,200	\$372,950
35.0%	\$372,950	-	35.0%	\$186,475	-	35.0%	\$372,950	-	35.0%	\$372,950	-

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

Nominal			2008								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
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.

# Federal Individual Income Tax Rates History

## Inflation Adjusted (Real 2011 Dollars) Using Average Annual CPI During Tax Year

### Income Years 1913-2011

Note: All of the bracket figures are adjusted for inflation and presented in real 2011 dollars. Because the IRS method for adjusting brackets for inflation uses a CPI figure that lags behind actual CPI by more than a year\*, there will be some fluctuation in bracket levels going back to 1987, when automatic inflation adjustment began. Any figures in footnotes refer to nominal dollar amounts.

\*See Tax Foundation Fiscal Fact No. 245 for more information.

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$17,236	10.0%	\$0	\$8,618	10.0%	\$0	\$8,618	10.0%	\$0	\$12,297
15.0%	\$17,236	\$69,972	15.0%	\$8,618	\$34,986	15.0%	\$8,618	\$34,986	15.0%	\$12,297	\$46,871
25.0%	\$69,972	\$141,282	25.0%	\$34,986	\$70,641	25.0%	\$34,986	\$84,790	25.0%	\$46,871	\$121,062
28.0%	\$141,282	\$215,318	28.0%	\$70,641	\$107,659	28.0%	\$84,790	\$176,834	28.0%	\$121,062	\$196,076
33.0%	\$215,318	\$384,486	33.0%	\$107,659	\$192,243	33.0%	\$176,834	\$384,486	33.0%	\$196,076	\$384,486
35.0%	\$384,486	-	35.0%	\$192,243	-	35.0%	\$384,486	-	35.0%	\$384,486	-

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

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$17,466	10.0%	\$0	\$8,733	10.0%	\$0	\$8,733	10.0%	\$0	\$12,498
15.0%	\$17,466	\$71,015	15.0%	\$8,733	\$35,508	15.0%	\$8,733	\$35,508	15.0%	\$12,498	\$47,587
25.0%	\$71,015	\$143,338	25.0%	\$35,508	\$71,669	25.0%	\$35,508	\$86,024	25.0%	\$47,587	\$122,838
28.0%	\$143,338	\$218,432	28.0%	\$71,669	\$109,216	28.0%	\$86,024	\$179,420	28.0%	\$122,838	\$198,926
33.0%	\$218,432	\$390,060	33.0%	\$109,216	\$195,030	33.0%	\$179,420	\$390,060	33.0%	\$198,926	\$390,060
35.0%	\$390,060	-	35.0%	\$195,030	-	35.0%	\$390,060	-	35.0%	\$390,060	-

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

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$16,727	10.0%	\$0	\$8,363	10.0%	\$0	\$8,363	10.0%	\$0	\$11,933
15.0%	\$16,727	\$67,844	15.0%	\$8,363	\$33,922	15.0%	\$8,363	\$33,922	15.0%	\$11,933	\$45,490
25.0%	\$67,844	\$136,992	25.0%	\$33,922	\$68,496	25.0%	\$33,922	\$82,174	25.0%	\$45,490	\$117,399
28.0%	\$136,992	\$208,744	28.0%	\$68,496	\$104,372	28.0%	\$82,174	\$171,487	28.0%	\$117,399	\$190,090
33.0%	\$208,744	\$372,780	33.0%	\$104,372	\$186,390	33.0%	\$171,487	\$372,780	33.0%	\$190,090	\$372,780
35.0%	\$372,780	-	35.0%	\$186,390	-	35.0%	\$372,780	-	35.0%	\$372,780	-

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

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$16,936	10.0%	\$0	\$8,468	10.0%	\$0	\$8,468	10.0%	\$0	\$12,120
15.0%	\$16,936	\$68,934	15.0%	\$8,468	\$34,467	15.0%	\$8,468	\$34,467	15.0%	\$12,120	\$46,155
25.0%	\$68,934	\$139,059	25.0%	\$34,467	\$69,530	25.0%	\$34,467	\$83,435	25.0%	\$46,155	\$119,147
28.0%	\$139,059	\$211,943	28.0%	\$69,530	\$105,972	28.0%	\$83,435	\$174,067	28.0%	\$119,147	\$193,005
33.0%	\$211,943	\$378,435	33.0%	\$105,972	\$189,218	33.0%	\$174,067	\$378,435	33.0%	\$193,005	\$378,435
35.0%	\$378,435	-	35.0%	\$189,218	-	35.0%	\$378,435	-	35.0%	\$378,435	-

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

Nominal			2006								
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	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 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
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								
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	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								
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	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								
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	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.

Adjusted for Inflation						2006	CPI: 201.6			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
10.0%	\$0	\$16,806	10.0%	\$0	\$8,403	10.0%	\$0	\$8,403	10.0%	\$0	\$11,965	
15.0%	\$16,806	\$68,227	15.0%	\$8,403	\$34,113	15.0%	\$8,403	\$34,113	15.0%	\$11,965	\$45,688	
25.0%	\$68,227	\$137,677	25.0%	\$34,113	\$68,839	25.0%	\$34,113	\$82,584	25.0%	\$45,688	\$117,977	
28.0%	\$137,677	\$209,744	28.0%	\$68,839	\$104,872	28.0%	\$82,584	\$172,291	28.0%	\$117,977	\$191,045	
33.0%	\$209,744	\$374,578	33.0%	\$104,872	\$187,289	33.0%	\$172,291	\$374,578	33.0%	\$191,045	\$374,578	
35.0%	\$374,578	-	35.0%	\$187,289	-	35.0%	\$374,578	-	35.0%	\$374,578	-	

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

Adjusted for Inflation						2005	CPI: 195.3			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
10.0%	\$0	\$16,774	10.0%	\$0	\$8,387	10.0%	\$0	\$8,387	10.0%	\$0	\$12,006	
15.0%	\$16,774	\$68,244	15.0%	\$8,387	\$34,122	15.0%	\$8,387	\$34,122	15.0%	\$12,006	\$45,726	
25.0%	\$68,244	\$137,810	25.0%	\$34,122	\$68,905	25.0%	\$34,122	\$82,663	25.0%	\$45,726	\$118,107	
28.0%	\$137,810	\$210,018	28.0%	\$68,905	\$105,009	28.0%	\$82,663	\$172,507	28.0%	\$118,107	\$191,234	
33.0%	\$210,018	\$375,057	33.0%	\$105,009	\$187,529	33.0%	\$172,507	\$375,057	33.0%	\$191,234	\$375,057	
35.0%	\$375,057	-	35.0%	\$187,529	-	35.0%	\$375,057	-	35.0%	\$375,057	-	

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

Adjusted for Inflation						2004	CPI: 188.9			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
10.0%	\$0	\$16,986	10.0%	\$0	\$8,493	10.0%	\$0	\$8,493	10.0%	\$0	\$12,116	
15.0%	\$16,986	\$69,012	15.0%	\$8,493	\$34,506	15.0%	\$8,493	\$34,506	15.0%	\$12,116	\$46,206	
25.0%	\$69,012	\$139,272	25.0%	\$34,506	\$69,636	25.0%	\$34,506	\$83,563	25.0%	\$46,206	\$119,376	
28.0%	\$139,272	\$212,204	28.0%	\$69,636	\$106,102	28.0%	\$83,563	\$174,313	28.0%	\$119,376	\$193,259	
33.0%	\$212,204	\$379,034	33.0%	\$106,102	\$189,517	33.0%	\$174,313	\$379,034	33.0%	\$193,259	\$379,034	
35.0%	\$379,034	-	35.0%	\$189,517	-	35.0%	\$379,034	-	35.0%	\$379,509	-	

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

Adjusted for Inflation						2003	CPI: 184			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
10.0%	\$0	\$17,072	10.0%	\$0	\$8,536	10.0%	\$0	\$8,536	10.0%	\$0	\$12,195	
15.0%	\$17,072	\$69,265	15.0%	\$8,536	\$28,932	15.0%	\$8,536	\$34,633	15.0%	\$12,195	\$46,400	
25.0%	\$69,265	\$139,810	25.0%	\$28,932	\$69,905	25.0%	\$34,633	\$83,898	25.0%	\$46,400	\$119,811	
28.0%	\$139,810	\$213,039	28.0%	\$69,905	\$106,519	28.0%	\$83,898	\$174,992	28.0%	\$119,811	\$194,015	
33.0%	\$213,039	\$380,409	33.0%	\$106,519	\$190,204	33.0%	\$174,992	\$380,409	33.0%	\$194,015	\$380,409	
35.0%	\$380,409	-	35.0%	\$190,204	-	35.0%	\$380,409	-	35.0%	\$380,409	-	

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

Adjusted for Inflation						2002	CPI: 179.9			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
10.0%	\$0	\$14,967	10.0%	\$0	\$7,483	10.0%	\$0	\$7,483	10.0%	\$0	\$12,472	
15.0%	\$14,967	\$58,246	15.0%	\$7,483	\$29,123	15.0%	\$7,483	\$34,861	15.0%	\$12,472	\$46,709	
27.0%	\$58,246	\$140,752	27.0%	\$29,123	\$70,376	27.0%	\$34,861	\$84,439	27.0%	\$46,709	\$120,609	
30.0%	\$140,752	\$214,464	30.0%	\$70,376	\$107,232	30.0%	\$84,439	\$176,174	30.0%	\$120,609	\$195,319	
35.0%	\$214,464	\$382,967	35.0%	\$107,232	\$191,484	35.0%	\$176,174	\$382,967	35.0%	\$195,319	\$382,967	
38.6%	\$382,967	-	38.6%	\$191,484	-	38.6%	\$382,967	-	38.6%	\$382,967	-	

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

**2001****Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

**2000****Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

**1999****Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

**1998****Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

**1997****Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

Adjusted for Inflation			2001			CPI: 177.1			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$57,267	15.0%	\$0	\$28,633	15.0%	\$0	\$34,271	15.0%	\$0	\$45,928
27.5%	\$57,267	\$138,416	27.5%	\$28,633	\$69,208	27.5%	\$34,271	\$83,050	27.5%	\$45,928	\$118,651
30.5%	\$138,416	\$210,950	30.5%	\$69,208	\$105,475	30.5%	\$83,050	\$173,258	30.5%	\$118,651	\$192,135
35.5%	\$210,950	\$376,732	35.5%	\$105,475	\$188,366	35.5%	\$173,258	\$376,732	35.5%	\$192,135	\$376,732
39.1%	\$376,732	-	39.1%	\$188,366	-	39.1%	\$376,732	-	39.1%	\$376,732	-

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

Adjusted for Inflation			2000			CPI: 172.2			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$57,137	15.0%	\$0	\$28,569	15.0%	\$0	\$34,204	15.0%	\$0	\$45,801
28.0%	\$57,137	\$138,055	28.0%	\$28,569	\$69,027	28.0%	\$34,204	\$82,807	28.0%	\$45,801	\$118,314
31.0%	\$138,055	\$210,372	31.0%	\$69,027	\$105,186	31.0%	\$82,807	\$172,780	31.0%	\$118,314	\$191,609
36.0%	\$210,372	\$375,725	36.0%	\$105,186	\$187,863	36.0%	\$172,780	\$375,725	36.0%	\$191,609	\$375,725
39.6%	\$375,725	-	39.6%	\$187,863	-	39.6%	\$375,725	-	39.6%	\$375,725	-

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

Adjusted for Inflation			1999			CPI: 166.6			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$57,980	15.0%	\$0	\$28,990	15.0%	\$0	\$34,681	15.0%	\$0	\$46,533
28.0%	\$57,980	\$140,136	28.0%	\$28,990	\$70,068	28.0%	\$34,681	\$84,109	28.0%	\$46,533	\$120,069
31.0%	\$140,136	\$213,538	31.0%	\$70,068	\$106,769	31.0%	\$84,109	\$175,423	31.0%	\$120,069	\$194,480
36.0%	\$213,538	\$381,351	36.0%	\$106,769	\$190,676	36.0%	\$175,423	\$381,351	36.0%	\$194,480	\$381,351
39.6%	\$381,351	-	39.6%	\$190,676	-	39.6%	\$381,351	-	39.6%	\$381,351	-

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

Adjusted for Inflation			1998			CPI: 163			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$58,297	15.0%	\$0	\$29,149	15.0%	\$0	\$34,896	15.0%	\$0	\$46,734
28.0%	\$58,297	\$140,822	28.0%	\$29,149	\$70,411	28.0%	\$34,896	\$84,521	28.0%	\$46,734	\$120,724
31.0%	\$140,822	\$214,675	31.0%	\$70,411	\$107,337	31.0%	\$84,521	\$176,338	31.0%	\$120,724	\$195,472
36.0%	\$214,675	\$383,304	36.0%	\$107,337	\$191,652	36.0%	\$176,338	\$383,304	36.0%	\$195,472	\$383,304
39.6%	\$383,304	-	39.6%	\$191,652	-	39.6%	\$383,304	-	39.6%	\$383,304	-

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

Adjusted for Inflation			1997			CPI: 160.5			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$57,598	15.0%	\$0	\$28,799	15.0%	\$0	\$34,461	15.0%	\$0	\$46,204
28.0%	\$57,598	\$139,241	28.0%	\$28,799	\$69,621	28.0%	\$34,461	\$83,531	28.0%	\$46,204	\$119,320
31.0%	\$139,241	\$212,147	31.0%	\$69,621	\$106,074	31.0%	\$83,531	\$174,261	31.0%	\$119,320	\$193,204
36.0%	\$212,147	\$378,929	36.0%	\$106,074	\$189,464	36.0%	\$174,261	\$378,929	36.0%	\$193,204	\$378,929
39.6%	\$378,929	-	39.6%	\$189,464	-	39.6%	\$378,929	-	39.6%	\$378,929	-

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

**1996**

**Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

**1995**

**Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

**1994**

**Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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 Act of 1993.

**1993**

**Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

**1992**

**Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

**1991**

**Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

Adjusted for Inflation			1996			CPI: 156.9			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$57,346	15.0%	\$0	\$28,673	15.0%	\$0	\$34,322	15.0%	\$0	\$45,977
28.0%	\$57,346	\$138,575	28.0%	\$28,673	\$69,287	28.0%	\$34,322	\$83,159	28.0%	\$45,977	\$118,768
31.0%	\$138,575	\$211,223	31.0%	\$69,287	\$105,611	31.0%	\$83,159	\$173,469	31.0%	\$118,768	\$192,346
36.0%	\$211,223	\$377,184	36.0%	\$105,611	\$188,592	36.0%	\$173,469	\$377,184	36.0%	\$192,346	\$377,184
39.6%	\$377,184	-	39.6%	\$188,592	-	39.6%	\$377,184	-	39.6%	\$377,184	-

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

Adjusted for Inflation			1995			CPI: 152.4			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$57,420	15.0%	\$0	\$28,710	15.0%	\$0	\$34,378	15.0%	\$0	\$46,010
28.0%	\$57,420	\$138,765	28.0%	\$28,710	\$69,382	28.0%	\$34,378	\$83,259	28.0%	\$46,010	\$118,889
31.0%	\$138,765	\$211,423	31.0%	\$69,382	\$105,712	31.0%	\$83,259	\$173,659	31.0%	\$118,889	\$192,578
36.0%	\$211,423	\$377,647	36.0%	\$105,712	\$188,823	36.0%	\$173,659	\$377,647	36.0%	\$192,578	\$377,647
39.6%	\$377,647	-	39.6%	\$188,823	-	39.6%	\$377,647	-	39.6%	\$377,647	-

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

Adjusted for Inflation			1994			CPI: 148.2			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$57,533	15.0%	\$0	\$28,767	15.0%	\$0	\$34,444	15.0%	\$0	\$46,178
28.0%	\$57,533	\$139,064	28.0%	\$28,767	\$69,532	28.0%	\$34,444	\$83,423	28.0%	\$46,178	\$119,154
31.0%	\$139,064	\$211,965	31.0%	\$69,532	\$105,982	31.0%	\$83,423	\$174,114	31.0%	\$119,154	\$193,039
36.0%	\$211,965	\$378,508	36.0%	\$105,982	\$189,254	36.0%	\$174,114	\$378,508	36.0%	\$193,039	\$378,508
39.6%	\$378,508	-	39.6%	\$189,254	-	39.6%	\$378,508	-	39.6%	\$378,508	-

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

Adjusted for Inflation			1993			CPI: 144.5			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$57,298	15.0%	\$0	\$28,649	15.0%	\$0	\$34,317	15.0%	\$0	\$45,963
28.0%	\$57,298	\$138,432	28.0%	\$28,649	\$69,216	28.0%	\$34,317	\$83,075	28.0%	\$45,963	\$118,634
31.0%	\$138,432	\$217,392	31.0%	\$69,216	\$108,696	31.0%	\$83,075	\$178,572	31.0%	\$118,634	\$197,982
36.0%	\$217,392	\$388,200	36.0%	\$108,696	\$194,100	36.0%	\$178,572	\$388,200	36.0%	\$197,982	\$388,200
39.6%	\$388,200	-	39.6%	\$194,100	-	39.6%	\$388,200	-	39.6%	\$388,200	-

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

Adjusted for Inflation			1992			CPI: 140.3			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$57,254	15.0%	\$0	\$28,627	15.0%	\$0	\$34,305	15.0%	\$0	\$45,979
28.0%	\$57,254	\$138,338	28.0%	\$28,627	\$69,169	28.0%	\$34,305	\$83,003	28.0%	\$45,979	\$118,587
31.0%	\$138,338	-	31.0%	\$69,169	-	31.0%	\$83,003	-	31.0%	\$118,587	-

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

Adjusted for Inflation			1991			CPI: 136.2			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$56,013	15.0%	\$0	\$28,006	15.0%	\$0	\$33,525	15.0%	\$0	\$44,975
28.0%	\$56,013	\$135,336	28.0%	\$28,006	\$67,668	28.0%	\$33,525	\$81,218	28.0%	\$44,975	\$116,061
31.0%	\$135,336	-	31.0%	\$67,668	-	31.0%	\$81,218	-	31.0%	\$116,061	-

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



**1990**

**Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

**1989**

**Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

**1988**

**Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$29,750	15.0%	\$0	\$14,875	15.0%	\$0	\$17,850	15.0%	\$0	\$23,900
28.0%	\$29,750	-	28.0%	\$14,875	-	28.0%	\$17,850	-	28.0%	\$23,900	-

(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.

**1987**

**Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

**1986**

**Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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	-			

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

Adjusted for Inflation			1990			CPI: 130.7			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$55,709	15.0%	\$0	\$27,854	15.0%	\$0	\$33,391	15.0%	\$0	\$44,721
28.0%	\$55,709	-	28.0%	\$27,854	-	28.0%	\$33,391	-	28.0%	\$44,721	-

(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.

Adjusted for Inflation			1989			CPI: 124			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$56,004	15.0%	\$0	\$28,002	15.0%	\$0	\$33,566	15.0%	\$0	\$44,966
28.0%	\$56,004	-	28.0%	\$28,002	-	28.0%	\$33,566	-	28.0%	\$44,966	-

(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.

Adjusted for Inflation			1988			CPI: 118.3			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$56,427	15.0%	\$0	\$28,213	15.0%	\$0	\$33,856	15.0%	\$0	\$45,331
28.0%	\$56,427	-	28.0%	\$28,213	-	28.0%	\$33,856	-	28.0%	\$45,331	-

(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.

Adjusted for Inflation			1987			CPI: 113.6			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
11.0%	\$0	\$5,926	11.0%	\$0	\$2,963	11.0%	\$0	\$3,555	11.0%	\$0	\$4,938
15.0%	\$5,926	\$55,305	15.0%	\$2,963	\$27,652	15.0%	\$3,555	\$33,183	15.0%	\$4,938	\$45,429
28.0%	\$55,305	\$88,883	28.0%	\$27,652	\$44,441	28.0%	\$33,183	\$53,330	28.0%	\$45,429	\$75,057
35.0%	\$88,883	\$177,766	35.0%	\$44,441	\$88,883	35.0%	\$53,330	\$106,659	35.0%	\$75,057	\$158,014
38.5%	\$177,766	-	38.5%	\$88,883	-	38.5%	\$106,659	-	38.5%	\$158,014	-

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

Adjusted for Inflation			1986			CPI: 109.6			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$7,513	0.0%	\$0	\$3,757	0.0%	\$0	\$5,077	0.0%	\$0	\$5,077
11.0%	\$7,513	\$12,161	11.0%	\$3,757	\$6,080	11.0%	\$5,077	\$7,513	11.0%	\$5,077	\$9,724
12.0%	\$12,161	\$16,788	12.0%	\$6,080	\$8,394	12.0%	\$7,513	\$9,724	12.0%	\$9,724	\$14,351
14.0%	\$16,788	\$26,287	14.0%	\$8,394	\$13,143	14.0%	\$9,724	\$14,351	14.0%	\$14,351	\$19,224
16.0%	\$26,287	\$35,356	16.0%	\$13,143	\$17,678	15.0%	\$14,351	\$18,773	17.0%	\$19,224	\$26,062
18.0%	\$35,356	\$44,630	18.0%	\$17,678	\$22,315	16.0%	\$18,773	\$23,851	18.0%	\$26,062	\$33,145
22.0%	\$44,630	\$54,355	22.0%	\$22,315	\$27,177	18.0%	\$23,851	\$28,498	20.0%	\$33,145	\$40,208
25.0%	\$54,355	\$66,065	25.0%	\$27,177	\$33,033	20.0%	\$28,498	\$33,145	24.0%	\$40,208	\$51,918
28.0%	\$66,065	\$77,755	28.0%	\$33,033	\$38,877	23.0%	\$33,145	\$40,208	28.0%	\$51,918	\$63,629
33.0%	\$77,755	\$101,176	33.0%	\$38,877	\$50,588	26.0%	\$40,208	\$51,918	32.0%	\$63,629	\$75,339
38.0%	\$101,176	\$132,560	38.0%	\$50,588	\$66,280	30.0%	\$51,918	\$63,629	35.0%	\$75,339	\$98,760
42.0%	\$132,560	\$189,105	42.0%	\$66,280	\$94,553	34.0%	\$63,629	\$75,339	42.0%	\$98,760	\$133,870
45.0%	\$189,105	\$241,679	45.0%	\$94,553	\$120,839	38.0%	\$75,339	\$91,676	45.0%	\$133,870	\$180,712
49.0%	\$241,679	\$358,782	49.0%	\$120,839	\$179,391	42.0%	\$91,676	\$122,160	48.0%	\$180,712	\$239,263
50.0%	\$358,782	-	50.0%	\$179,391	-	48.0%	\$122,160	\$180,712	50.0%	\$239,263	-
						50.0%	\$180,712	-			

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

Nominal			1985								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$3,540	0.0%	\$0	\$1,770	0.0%	\$0	\$2,390	0.0%	\$0	\$2,390
11.0%	\$3,540	\$5,720	11.0%	\$1,770	\$2,860	11.0%	\$2,390	\$3,540	11.0%	\$2,390	\$4,580
12.0%	\$5,720	\$7,910	12.0%	\$2,860	\$3,955	12.0%	\$3,540	\$4,580	12.0%	\$4,580	\$6,760
14.0%	\$7,910	\$12,390	14.0%	\$3,955	\$6,195	14.0%	\$4,580	\$6,760	14.0%	\$6,760	\$9,050
16.0%	\$12,390	\$16,650	16.0%	\$6,195	\$8,325	15.0%	\$6,760	\$8,850	17.0%	\$9,050	\$12,280
18.0%	\$16,650	\$21,020	18.0%	\$8,325	\$10,510	16.0%	\$8,850	\$11,240	18.0%	\$12,280	\$15,610
22.0%	\$21,020	\$25,600	22.0%	\$10,510	\$12,800	18.0%	\$11,240	\$13,430	20.0%	\$15,610	\$18,940
25.0%	\$25,600	\$31,120	25.0%	\$12,800	\$15,560	20.0%	\$13,430	\$15,610	24.0%	\$18,940	\$24,460
28.0%	\$31,120	\$36,630	28.0%	\$15,560	\$18,315	23.0%	\$15,610	\$18,940	28.0%	\$24,460	\$29,970
33.0%	\$36,630	\$47,670	33.0%	\$18,315	\$23,835	26.0%	\$18,940	\$24,460	32.0%	\$29,970	\$35,490
38.0%	\$47,670	\$62,450	38.0%	\$23,835	\$31,225	30.0%	\$24,460	\$29,970	35.0%	\$35,490	\$46,520
42.0%	\$62,450	\$89,090	42.0%	\$31,225	\$44,545	34.0%	\$29,970	\$35,490	42.0%	\$46,520	\$63,070
45.0%	\$89,090	\$113,860	45.0%	\$44,545	\$56,930	38.0%	\$35,490	\$43,190	45.0%	\$63,070	\$85,130
49.0%	\$113,860	\$169,020	49.0%	\$56,930	\$84,510	42.0%	\$43,190	\$57,550	48.0%	\$85,130	\$112,720
50.0%	\$169,020	-	50.0%	\$84,510	-	48.0%	\$57,550	\$85,130	50.0%	\$112,720	-
						50.0%	\$85,130	-			

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

Nominal			1984								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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
33.0%	\$35,200	\$45,800	33.0%	\$17,600	\$22,900	26.0%	\$18,200	\$23,500	32.0%	\$28,800	\$34,100
38.0%	\$45,800	\$60,000	38.0%	\$22,900	\$30,000	30.0%	\$23,500	\$28,800	35.0%	\$34,100	\$44,700
42.0%	\$60,000	\$85,600	42.0%	\$30,000	\$42,800	34.0%	\$28,800	\$34,100	42.0%	\$44,700	\$60,600
45.0%	\$85,600	\$109,400	45.0%	\$42,800	\$54,700	38.0%	\$34,100	\$41,500	45.0%	\$60,600	\$81,800
49.0%	\$109,400	\$162,400	49.0%	\$54,700	\$81,200	42.0%	\$41,500	\$55,300	48.0%	\$81,800	\$108,300
50.0%	\$162,400	-	50.0%	\$81,200	-	48.0%	\$55,300	\$81,800	50.0%	\$108,300	-
						50.0%	\$81,800	-			

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.

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

Adjusted for Inflation						1985	CPI: 107.6					
Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
0.0%	\$0	\$7,382	0.0%	\$0	\$3,691	0.0%	\$0	\$4,984	0.0%	\$0	\$4,984	
11.0%	\$7,382	\$11,928	11.0%	\$3,691	\$5,964	11.0%	\$4,984	\$7,382	11.0%	\$4,984	\$9,551	
12.0%	\$11,928	\$16,495	12.0%	\$5,964	\$8,247	12.0%	\$7,382	\$9,551	12.0%	\$9,551	\$14,097	
14.0%	\$16,495	\$25,837	14.0%	\$8,247	\$12,919	14.0%	\$9,551	\$14,097	14.0%	\$14,097	\$18,872	
16.0%	\$25,837	\$34,720	16.0%	\$12,919	\$17,360	15.0%	\$14,097	\$18,455	17.0%	\$18,872	\$25,608	
18.0%	\$34,720	\$43,833	18.0%	\$17,360	\$21,917	16.0%	\$18,455	\$23,439	18.0%	\$25,608	\$32,552	
22.0%	\$43,833	\$53,384	22.0%	\$21,917	\$26,692	18.0%	\$23,439	\$28,006	20.0%	\$32,552	\$39,496	
25.0%	\$53,384	\$64,895	25.0%	\$26,692	\$32,447	20.0%	\$28,006	\$32,552	24.0%	\$39,496	\$51,007	
28.0%	\$64,895	\$76,385	28.0%	\$32,447	\$38,192	23.0%	\$32,552	\$39,496	28.0%	\$51,007	\$62,497	
33.0%	\$76,385	\$99,407	33.0%	\$38,192	\$49,703	26.0%	\$39,496	\$51,007	32.0%	\$62,497	\$74,008	
38.0%	\$99,407	\$130,228	38.0%	\$49,703	\$65,114	30.0%	\$51,007	\$62,497	35.0%	\$74,008	\$97,009	
42.0%	\$130,228	\$185,780	42.0%	\$65,114	\$92,890	34.0%	\$62,497	\$74,008	42.0%	\$97,009	\$131,521	
45.0%	\$185,780	\$237,434	45.0%	\$92,890	\$118,717	38.0%	\$74,008	\$90,065	45.0%	\$131,521	\$177,523	
49.0%	\$237,434	\$352,460	49.0%	\$118,717	\$176,230	42.0%	\$90,065	\$120,010	48.0%	\$177,523	\$235,056	
50.0%	\$352,460	-	50.0%	\$176,230	-	48.0%	\$120,010	\$177,523	50.0%	\$235,056	-	
						50.0%	\$177,523	-				

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

Adjusted for Inflation						1984	CPI: 103.9					
Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
0.0%	\$0	\$7,343	0.0%	\$0	\$3,671	0.0%	\$0	\$4,967	0.0%	\$0	\$4,967	
11.0%	\$7,343	\$11,878	11.0%	\$3,671	\$5,939	11.0%	\$4,967	\$7,343	11.0%	\$4,967	\$9,502	
12.0%	\$11,878	\$16,413	12.0%	\$5,939	\$8,206	12.0%	\$7,343	\$9,502	12.0%	\$9,502	\$14,037	
14.0%	\$16,413	\$25,699	14.0%	\$8,206	\$12,849	14.0%	\$9,502	\$14,037	14.0%	\$14,037	\$18,788	
16.0%	\$25,699	\$34,553	16.0%	\$12,849	\$17,277	15.0%	\$14,037	\$18,356	17.0%	\$18,788	\$25,483	
18.0%	\$34,553	\$43,623	18.0%	\$17,277	\$21,812	16.0%	\$18,356	\$23,323	18.0%	\$25,483	\$32,394	
22.0%	\$43,623	\$53,125	22.0%	\$21,812	\$26,563	18.0%	\$23,323	\$27,858	20.0%	\$32,394	\$39,304	
25.0%	\$53,125	\$64,571	25.0%	\$26,563	\$32,286	20.0%	\$27,858	\$32,394	24.0%	\$39,304	\$50,750	
28.0%	\$64,571	\$76,017	28.0%	\$32,286	\$38,008	23.0%	\$32,394	\$39,304	28.0%	\$50,750	\$62,196	
33.0%	\$76,017	\$98,908	33.0%	\$38,008	\$49,454	26.0%	\$39,304	\$50,750	32.0%	\$62,196	\$73,641	
38.0%	\$98,908	\$129,574	38.0%	\$49,454	\$64,787	30.0%	\$50,750	\$62,196	35.0%	\$73,641	\$96,533	
42.0%	\$129,574	\$184,859	42.0%	\$64,787	\$92,430	34.0%	\$62,196	\$73,641	42.0%	\$96,533	\$130,870	
45.0%	\$184,859	\$236,257	45.0%	\$92,430	\$118,129	38.0%	\$73,641	\$89,622	45.0%	\$130,870	\$176,653	
49.0%	\$236,257	\$350,715	49.0%	\$118,129	\$175,357	42.0%	\$89,622	\$119,424	48.0%	\$176,653	\$233,882	
50.0%	\$350,715	-	50.0%	\$175,357	-	48.0%	\$119,424	\$176,653	50.0%	\$233,882	-	
						50.0%	\$176,653	-				

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.

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

**1983**

**Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

**1982**

**Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

**1981**

**Nominal**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

Adjusted for Inflation			1983			CPI: 99.6			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$7,660	0.0%	\$0	\$3,830	0.0%	\$0	\$5,181	0.0%	\$0	\$5,181
11.0%	\$7,660	\$12,390	11.0%	\$3,830	\$6,195	11.0%	\$5,181	\$7,660	11.0%	\$5,181	\$9,912
13.0%	\$12,390	\$17,121	13.0%	\$6,195	\$8,561	13.0%	\$7,660	\$9,912	13.0%	\$9,912	\$14,643
15.0%	\$17,121	\$26,808	15.0%	\$8,561	\$13,404	15.0%	\$9,912	\$19,149	15.0%	\$14,643	\$19,599
17.0%	\$26,808	\$36,045	17.0%	\$13,404	\$18,022	17.0%	\$19,149	\$24,330	18.0%	\$19,599	\$26,583
19.0%	\$36,045	\$45,507	19.0%	\$18,022	\$22,753	19.0%	\$24,330	\$29,061	19.0%	\$26,583	\$33,792
23.0%	\$45,507	\$55,419	23.0%	\$22,753	\$27,710	21.0%	\$29,061	\$33,792	21.0%	\$33,792	\$41,001
26.0%	\$55,419	\$67,359	26.0%	\$27,710	\$33,679	24.0%	\$33,792	\$41,001	25.0%	\$41,001	\$52,941
30.0%	\$67,359	\$79,299	30.0%	\$33,679	\$39,649	28.0%	\$41,001	\$52,941	29.0%	\$52,941	\$64,881
35.0%	\$79,299	\$103,179	35.0%	\$39,649	\$51,589	32.0%	\$52,941	\$64,881	34.0%	\$64,881	\$76,821
40.0%	\$103,179	\$135,168	40.0%	\$51,589	\$67,584	36.0%	\$64,881	\$76,821	37.0%	\$76,821	\$100,700
44.0%	\$135,168	\$192,840	44.0%	\$67,584	\$96,420	40.0%	\$76,821	\$93,492	44.0%	\$100,700	\$136,520
48.0%	\$192,840	\$246,457	48.0%	\$96,420	\$123,229	45.0%	\$93,492	\$124,580	48.0%	\$136,520	\$184,280
50.0%	\$246,457	-	50.0%	\$123,229	-	50.0%	\$124,580	-	50.0%	\$184,280	-

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

Adjusted for Inflation			1982			CPI: 96.5			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$7,906	0.0%	\$0	\$3,953	0.0%	\$0	\$5,348	0.0%	\$0	\$5,348
12.0%	\$7,906	\$12,788	12.0%	\$3,953	\$6,394	12.0%	\$5,348	\$7,906	12.0%	\$5,348	\$10,231
14.0%	\$12,788	\$17,671	14.0%	\$6,394	\$8,836	14.0%	\$7,906	\$10,231	14.0%	\$10,231	\$15,114
16.0%	\$17,671	\$27,670	16.0%	\$8,836	\$13,835	16.0%	\$10,231	\$15,114	16.0%	\$15,114	\$20,229
19.0%	\$27,670	\$37,203	19.0%	\$13,835	\$18,601	17.0%	\$15,114	\$19,764	20.0%	\$20,229	\$27,437
22.0%	\$37,203	\$46,969	22.0%	\$18,601	\$23,484	19.0%	\$19,764	\$25,112	22.0%	\$27,437	\$34,878
25.0%	\$46,969	\$57,199	25.0%	\$23,484	\$28,600	22.0%	\$25,112	\$29,995	23.0%	\$34,878	\$42,318
29.0%	\$57,199	\$69,523	29.0%	\$28,600	\$34,761	23.0%	\$29,995	\$34,878	28.0%	\$42,318	\$54,642
33.0%	\$69,523	\$81,846	33.0%	\$34,761	\$40,923	27.0%	\$34,878	\$42,318	32.0%	\$54,642	\$66,965
39.0%	\$81,846	\$106,493	39.0%	\$40,923	\$53,247	31.0%	\$42,318	\$54,642	38.0%	\$66,965	\$79,289
44.0%	\$106,493	\$139,511	44.0%	\$53,247	\$69,755	35.0%	\$54,642	\$66,965	41.0%	\$79,289	\$103,935
49.0%	\$139,511	\$199,035	49.0%	\$69,755	\$99,518	40.0%	\$66,965	\$79,289	49.0%	\$103,935	\$140,906
50.0%	\$199,035	-	50.0%	\$99,518	-	44.0%	\$79,289	\$96,495	50.0%	\$140,906	-
						50.0%	\$96,495	-			

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

Adjusted for Inflation			1981			CPI: 90.9			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$8,393	0.0%	\$0	\$4,196	0.0%	\$0	\$5,677	0.0%	\$0	\$5,677
14.0%	\$8,393	\$13,576	14.0%	\$4,196	\$6,788	14.0%	\$5,677	\$8,393	14.0%	\$5,677	\$10,861
16.0%	\$13,576	\$18,760	16.0%	\$6,788	\$9,380	16.0%	\$8,393	\$10,861	16.0%	\$10,861	\$16,045
18.0%	\$18,760	\$29,374	18.0%	\$9,380	\$14,687	18.0%	\$10,861	\$16,045	18.0%	\$16,045	\$21,475
21.0%	\$29,374	\$39,495	21.0%	\$14,687	\$19,747	19.0%	\$16,045	\$20,982	22.0%	\$21,475	\$29,127
24.0%	\$39,495	\$49,862	24.0%	\$19,747	\$24,931	21.0%	\$20,982	\$26,659	24.0%	\$29,127	\$37,026
28.0%	\$49,862	\$60,723	28.0%	\$24,931	\$30,362	24.0%	\$26,659	\$31,843	26.0%	\$37,026	\$44,925
32.0%	\$60,723	\$73,806	32.0%	\$30,362	\$36,903	26.0%	\$31,843	\$37,026	31.0%	\$44,925	\$58,008
37.0%	\$73,806	\$86,888	37.0%	\$36,903	\$43,444	30.0%	\$37,026	\$44,925	36.0%	\$58,008	\$71,091
43.0%	\$86,888	\$113,054	43.0%	\$43,444	\$56,527	34.0%	\$44,925	\$58,008	42.0%	\$71,091	\$84,173
49.0%	\$113,054	\$148,105	49.0%	\$56,527	\$74,053	39.0%	\$58,008	\$71,091	46.0%	\$84,173	\$110,338
54.0%	\$148,105	\$211,297	54.0%	\$74,053	\$105,648	44.0%	\$71,091	\$84,173	54.0%	\$110,338	\$149,586
59.0%	\$211,297	\$270,045	59.0%	\$105,648	\$135,023	49.0%	\$84,173	\$102,440	59.0%	\$149,586	\$201,917
64.0%	\$270,045	\$400,872	64.0%	\$135,023	\$200,436	55.0%	\$102,440	\$136,504	63.0%	\$201,917	\$267,330
68.0%	\$400,872	\$531,698	68.0%	\$200,436	\$265,849	63.0%	\$136,504	\$201,917	68.0%	\$267,330	\$398,157
70.0%	\$531,698	-	70.0%	\$265,849	-	68.0%	\$201,917	\$267,330	70.0%	\$398,157	-
						70.0%	\$267,330	-			

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

Nominal			1980								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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			1979								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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.

<b>Adjusted for Inflation</b>			<b>1980</b>			<b>CPI: 82.4</b>					
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
0.0%	\$0	\$9,258	0.0%	\$0	\$4,629	0.0%	\$0	\$6,263	0.0%	\$0	\$6,263
14.0%	\$9,258	\$14,977	14.0%	\$4,629	\$7,488	14.0%	\$6,263	\$9,258	14.0%	\$6,263	\$11,981
16.0%	\$14,977	\$20,695	16.0%	\$7,488	\$10,348	16.0%	\$9,258	\$11,981	16.0%	\$11,981	\$17,700
18.0%	\$20,695	\$32,404	18.0%	\$10,348	\$16,202	18.0%	\$11,981	\$17,700	18.0%	\$17,700	\$23,691
21.0%	\$32,404	\$43,569	21.0%	\$16,202	\$21,784	19.0%	\$17,700	\$23,146	22.0%	\$23,691	\$32,132
24.0%	\$43,569	\$55,006	24.0%	\$21,784	\$27,503	21.0%	\$23,146	\$29,409	24.0%	\$32,132	\$40,846
28.0%	\$55,006	\$66,987	28.0%	\$27,503	\$33,494	24.0%	\$29,409	\$35,127	26.0%	\$40,846	\$49,560
32.0%	\$66,987	\$81,419	32.0%	\$33,494	\$40,710	26.0%	\$35,127	\$40,846	31.0%	\$49,560	\$63,992
37.0%	\$81,419	\$95,851	37.0%	\$40,710	\$47,926	30.0%	\$40,846	\$49,560	36.0%	\$63,992	\$78,424
43.0%	\$95,851	\$124,716	43.0%	\$47,926	\$62,358	34.0%	\$49,560	\$63,992	42.0%	\$78,424	\$92,856
49.0%	\$124,716	\$163,383	49.0%	\$62,358	\$81,692	39.0%	\$63,992	\$78,424	46.0%	\$92,856	\$121,720
54.0%	\$163,383	\$233,093	54.0%	\$81,692	\$116,547	44.0%	\$78,424	\$92,856	54.0%	\$121,720	\$165,017
59.0%	\$233,093	\$297,902	59.0%	\$116,547	\$148,951	49.0%	\$92,856	\$113,007	59.0%	\$165,017	\$222,746
64.0%	\$297,902	\$442,224	64.0%	\$148,951	\$221,112	55.0%	\$113,007	\$150,585	63.0%	\$222,746	\$294,907
68.0%	\$442,224	\$586,546	68.0%	\$221,112	\$293,273	63.0%	\$150,585	\$222,746	68.0%	\$294,907	\$439,229
70.0%	\$586,546	-	70.0%	\$293,273	-	68.0%	\$222,746	\$294,907	70.0%	\$439,229	-
						70.0%	\$294,907	-			

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

<b>Adjusted for Inflation</b>			<b>1979</b>			<b>CPI: 72.6</b>					
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
0.0%	\$0	\$10,508	0.0%	\$0	\$5,254	0.0%	\$0	\$7,108	0.0%	\$0	\$7,108
14.0%	\$10,508	\$16,998	14.0%	\$5,254	\$8,499	14.0%	\$7,108	\$10,508	14.0%	\$7,108	\$13,599
16.0%	\$16,998	\$23,489	16.0%	\$8,499	\$11,744	16.0%	\$10,508	\$13,599	16.0%	\$13,599	\$20,089
18.0%	\$23,489	\$36,778	18.0%	\$11,744	\$18,389	18.0%	\$13,599	\$20,089	18.0%	\$20,089	\$26,888
21.0%	\$36,778	\$49,450	21.0%	\$18,389	\$24,725	19.0%	\$20,089	\$26,270	22.0%	\$26,888	\$36,469
24.0%	\$49,450	\$62,431	24.0%	\$24,725	\$31,215	21.0%	\$26,270	\$33,379	24.0%	\$36,469	\$46,359
28.0%	\$62,431	\$76,029	28.0%	\$31,215	\$38,015	24.0%	\$33,379	\$39,869	26.0%	\$46,359	\$56,249
32.0%	\$76,029	\$92,410	32.0%	\$38,015	\$46,205	26.0%	\$39,869	\$46,359	31.0%	\$56,249	\$72,630
37.0%	\$92,410	\$108,790	37.0%	\$46,205	\$54,395	30.0%	\$46,359	\$56,249	36.0%	\$72,630	\$89,010
43.0%	\$108,790	\$141,551	43.0%	\$54,395	\$70,775	34.0%	\$56,249	\$72,630	42.0%	\$89,010	\$105,390
49.0%	\$141,551	\$185,438	49.0%	\$70,775	\$92,719	39.0%	\$72,630	\$89,010	46.0%	\$105,390	\$138,151
54.0%	\$185,438	\$264,558	54.0%	\$92,719	\$132,279	44.0%	\$89,010	\$105,390	54.0%	\$138,151	\$187,292
59.0%	\$264,558	\$338,115	59.0%	\$132,279	\$169,057	49.0%	\$105,390	\$128,261	59.0%	\$187,292	\$252,813
64.0%	\$338,115	\$501,918	64.0%	\$169,057	\$250,959	55.0%	\$128,261	\$170,912	63.0%	\$252,813	\$334,715
68.0%	\$501,918	\$665,721	68.0%	\$250,959	\$332,861	63.0%	\$170,912	\$252,813	68.0%	\$334,715	\$498,518
70.0%	\$665,721	-	70.0%	\$332,861	-	68.0%	\$252,813	\$334,715	70.0%	\$498,518	-
						70.0%	\$334,715	-			

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



**Nominal**

**1978**

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	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.

Adjusted for Inflation						1978	CPI: 65.2					
Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
0.0%	\$0	\$11,012	0.0%	\$0	\$5,506	0.0%	\$0	\$7,571	0.0%	\$0	\$7,571	
14.0%	\$11,012	\$14,454	14.0%	\$5,506	\$7,227	14.0%	\$7,571	\$9,292	14.0%	\$7,571	\$11,012	
15.0%	\$14,454	\$17,895	15.0%	\$7,227	\$8,948	15.0%	\$9,292	\$11,012	16.0%	\$11,012	\$14,454	
16.0%	\$17,895	\$21,337	16.0%	\$8,948	\$10,668	16.0%	\$11,012	\$12,733	18.0%	\$14,454	\$21,337	
17.0%	\$21,337	\$24,778	17.0%	\$10,668	\$12,389	17.0%	\$12,733	\$14,454	19.0%	\$21,337	\$28,220	
19.0%	\$24,778	\$38,544	19.0%	\$12,389	\$19,272	19.0%	\$14,454	\$21,337	22.0%	\$28,220	\$35,102	
22.0%	\$38,544	\$52,309	22.0%	\$19,272	\$26,155	21.0%	\$21,337	\$28,220	23.0%	\$35,102	\$41,985	
25.0%	\$52,309	\$66,075	25.0%	\$26,155	\$32,693	24.0%	\$28,220	\$35,102	25.0%	\$41,985	\$48,868	
28.0%	\$66,075	\$79,841	28.0%	\$32,693	\$39,920	25.0%	\$35,102	\$41,985	27.0%	\$48,868	\$55,751	
32.0%	\$79,841	\$93,606	32.0%	\$39,920	\$46,803	27.0%	\$41,985	\$48,868	28.0%	\$55,751	\$62,634	
36.0%	\$93,606	\$107,372	36.0%	\$46,803	\$53,686	29.0%	\$48,868	\$55,751	31.0%	\$62,634	\$69,516	
39.0%	\$107,372	\$121,137	39.0%	\$53,686	\$60,569	31.0%	\$55,751	\$62,634	32.0%	\$69,516	\$76,399	
42.0%	\$121,137	\$134,903	42.0%	\$60,569	\$67,452	34.0%	\$62,634	\$69,516	35.0%	\$76,399	\$83,282	
45.0%	\$134,903	\$148,669	45.0%	\$67,452	\$74,334	36.0%	\$69,516	\$76,399	36.0%	\$83,282	\$90,165	
48.0%	\$148,669	\$162,434	48.0%	\$74,334	\$81,217	38.0%	\$76,399	\$83,282	38.0%	\$90,165	\$97,048	
50.0%	\$162,434	\$189,966	50.0%	\$81,217	\$94,983	40.0%	\$83,282	\$97,048	41.0%	\$97,048	\$103,930	
53.0%	\$189,966	\$231,262	53.0%	\$94,983	\$115,631	45.0%	\$97,048	\$117,696	42.0%	\$103,930	\$117,696	
55.0%	\$231,262	\$272,559	55.0%	\$115,631	\$136,280	50.0%	\$117,696	\$138,344	45.0%	\$117,696	\$131,462	
58.0%	\$272,559	\$313,856	58.0%	\$136,280	\$156,928	55.0%	\$138,344	\$158,993	48.0%	\$131,462	\$138,344	
60.0%	\$313,856	\$355,153	60.0%	\$156,928	\$177,577	60.0%	\$158,993	\$179,641	51.0%	\$138,344	\$145,227	
62.0%	\$355,153	\$423,981	62.0%	\$177,577	\$211,991	62.0%	\$179,641	\$214,055	52.0%	\$145,227	\$158,993	
64.0%	\$423,981	\$492,809	64.0%	\$211,991	\$246,405	64.0%	\$214,055	\$248,469	55.0%	\$158,993	\$179,641	
66.0%	\$492,809	\$561,637	66.0%	\$246,405	\$280,819	66.0%	\$248,469	\$282,884	56.0%	\$179,641	\$186,524	
68.0%	\$561,637	\$630,465	68.0%	\$280,819	\$315,233	68.0%	\$282,884	\$317,298	58.0%	\$186,524	\$227,821	
69.0%	\$630,465	\$699,294	69.0%	\$315,233	\$349,647	69.0%	\$317,298	\$351,712	59.0%	\$227,821	\$248,469	
70.0%	\$699,294	-	70.0%	\$349,647	-	70.0%	\$351,712	-	61.0%	\$248,469	\$269,118	
									62.0%	\$269,118	\$282,884	
									63.0%	\$282,884	\$310,415	
									64.0%	\$310,415	\$351,712	
									66.0%	\$351,712	\$420,540	
									67.0%	\$420,540	\$489,368	
									68.0%	\$489,368	\$558,196	
									69.0%	\$558,196	\$627,024	
									70.0%	\$627,024	-	

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

1977											
Nominal											
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	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 Tax Reduction and Simplification Act of 1977.

Adjusted for Inflation			1977			CPI: 60.6			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$11,848	0.0%	\$0	\$5,924	0.0%	\$0	\$8,146	0.0%	\$0	\$8,146
14.0%	\$11,848	\$15,551	14.0%	\$5,924	\$7,776	14.0%	\$8,146	\$9,997	14.0%	\$8,146	\$11,848
15.0%	\$15,551	\$19,254	15.0%	\$7,776	\$9,627	15.0%	\$9,997	\$11,848	16.0%	\$11,848	\$15,551
16.0%	\$19,254	\$22,956	16.0%	\$9,627	\$11,478	16.0%	\$11,848	\$13,700	18.0%	\$15,551	\$22,956
17.0%	\$22,956	\$26,659	17.0%	\$11,478	\$13,329	17.0%	\$13,700	\$15,551	19.0%	\$22,956	\$30,362
19.0%	\$26,659	\$41,470	19.0%	\$13,329	\$20,735	19.0%	\$15,551	\$22,956	22.0%	\$30,362	\$37,767
22.0%	\$41,470	\$56,280	22.0%	\$20,735	\$28,140	21.0%	\$22,956	\$30,362	23.0%	\$37,767	\$45,172
25.0%	\$56,280	\$71,091	25.0%	\$28,140	\$35,175	24.0%	\$30,362	\$37,767	25.0%	\$45,172	\$52,577
28.0%	\$71,091	\$85,901	28.0%	\$35,175	\$42,951	25.0%	\$37,767	\$45,172	27.0%	\$52,577	\$59,983
32.0%	\$85,901	\$100,712	32.0%	\$42,951	\$50,356	27.0%	\$45,172	\$52,577	28.0%	\$59,983	\$67,388
36.0%	\$100,712	\$115,522	36.0%	\$50,356	\$57,761	29.0%	\$52,577	\$59,983	31.0%	\$67,388	\$74,793
39.0%	\$115,522	\$130,333	39.0%	\$57,761	\$65,166	31.0%	\$59,983	\$67,388	32.0%	\$74,793	\$82,198
42.0%	\$130,333	\$145,143	42.0%	\$65,166	\$72,572	34.0%	\$67,388	\$74,793	35.0%	\$82,198	\$89,604
45.0%	\$145,143	\$159,954	45.0%	\$72,572	\$79,977	36.0%	\$74,793	\$82,198	36.0%	\$89,604	\$97,009
48.0%	\$159,954	\$174,764	48.0%	\$79,977	\$87,382	38.0%	\$82,198	\$89,604	38.0%	\$97,009	\$104,414
50.0%	\$174,764	\$204,385	50.0%	\$87,382	\$102,193	40.0%	\$89,604	\$104,414	41.0%	\$104,414	\$111,820
53.0%	\$204,385	\$248,817	53.0%	\$102,193	\$124,409	45.0%	\$104,414	\$126,630	42.0%	\$111,820	\$126,630
55.0%	\$248,817	\$293,249	55.0%	\$124,409	\$146,624	50.0%	\$126,630	\$148,846	45.0%	\$126,630	\$141,441
58.0%	\$293,249	\$337,680	58.0%	\$146,624	\$168,840	55.0%	\$148,846	\$171,062	48.0%	\$141,441	\$148,846
60.0%	\$337,680	\$382,112	60.0%	\$168,840	\$191,056	60.0%	\$171,062	\$193,277	51.0%	\$148,846	\$156,251
62.0%	\$382,112	\$456,165	62.0%	\$191,056	\$228,082	62.0%	\$193,277	\$230,304	52.0%	\$156,251	\$171,062
64.0%	\$456,165	\$530,217	64.0%	\$228,082	\$265,109	64.0%	\$230,304	\$267,330	55.0%	\$171,062	\$193,277
66.0%	\$530,217	\$604,270	66.0%	\$265,109	\$302,135	66.0%	\$267,330	\$304,357	56.0%	\$193,277	\$200,683
68.0%	\$604,270	\$678,323	68.0%	\$302,135	\$339,161	68.0%	\$304,357	\$341,383	58.0%	\$200,683	\$245,114
69.0%	\$678,323	\$752,375	69.0%	\$339,161	\$376,188	69.0%	\$341,383	\$378,409	59.0%	\$245,114	\$267,330
70.0%	\$752,375	-	70.0%	\$376,188	-	70.0%	\$378,409	-	61.0%	\$267,330	\$289,546
									62.0%	\$289,546	\$304,357
									63.0%	\$304,357	\$333,978
									64.0%	\$333,978	\$378,409
									66.0%	\$378,409	\$452,462
									67.0%	\$452,462	\$526,515
									68.0%	\$526,515	\$600,567
									69.0%	\$600,567	\$674,620
									70.0%	\$674,620	-

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

**Nominal**

**1976**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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	-

Note: Last law to change rates was the Tax Reform Act of 1976.

Adjusted for Inflation			1976			CPI: 56.9			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$3,943	14.0%	\$0	\$1,972	14.0%	\$0	\$1,972	14.0%	\$0	\$3,943
15.0%	\$3,943	\$7,887	15.0%	\$1,972	\$3,943	15.0%	\$1,972	\$3,943	16.0%	\$3,943	\$7,887
16.0%	\$7,887	\$11,830	16.0%	\$3,943	\$5,915	16.0%	\$3,943	\$5,915	18.0%	\$7,887	\$15,774
17.0%	\$11,830	\$15,774	17.0%	\$5,915	\$7,887	17.0%	\$5,915	\$7,887	19.0%	\$15,774	\$23,660
19.0%	\$15,774	\$31,547	19.0%	\$7,887	\$15,774	19.0%	\$7,887	\$15,774	22.0%	\$23,660	\$31,547
22.0%	\$31,547	\$47,321	22.0%	\$15,774	\$23,660	21.0%	\$15,774	\$23,660	23.0%	\$31,547	\$39,434
25.0%	\$47,321	\$63,094	25.0%	\$23,660	\$31,547	24.0%	\$23,660	\$31,547	25.0%	\$39,434	\$47,321
28.0%	\$63,094	\$78,868	28.0%	\$31,547	\$39,434	25.0%	\$31,547	\$39,434	27.0%	\$47,321	\$55,208
32.0%	\$78,868	\$94,642	32.0%	\$39,434	\$47,321	27.0%	\$39,434	\$47,321	28.0%	\$55,208	\$63,094
36.0%	\$94,642	\$110,415	36.0%	\$47,321	\$55,208	29.0%	\$47,321	\$55,208	31.0%	\$63,094	\$70,981
39.0%	\$110,415	\$126,189	39.0%	\$55,208	\$63,094	31.0%	\$55,208	\$63,094	32.0%	\$70,981	\$78,868
42.0%	\$126,189	\$141,963	42.0%	\$63,094	\$70,981	34.0%	\$63,094	\$70,981	35.0%	\$78,868	\$86,755
45.0%	\$141,963	\$157,736	45.0%	\$70,981	\$78,868	36.0%	\$70,981	\$78,868	36.0%	\$86,755	\$94,642
48.0%	\$157,736	\$173,510	48.0%	\$78,868	\$86,755	38.0%	\$78,868	\$86,755	38.0%	\$94,642	\$102,528
50.0%	\$173,510	\$205,057	50.0%	\$86,755	\$102,528	40.0%	\$86,755	\$102,528	41.0%	\$102,528	\$110,415
53.0%	\$205,057	\$252,378	53.0%	\$102,528	\$126,189	45.0%	\$102,528	\$126,189	42.0%	\$110,415	\$126,189
55.0%	\$252,378	\$299,699	55.0%	\$126,189	\$149,849	50.0%	\$126,189	\$149,849	45.0%	\$126,189	\$141,963
58.0%	\$299,699	\$347,019	58.0%	\$149,849	\$173,510	55.0%	\$149,849	\$173,510	48.0%	\$141,963	\$149,849
60.0%	\$347,019	\$394,340	60.0%	\$173,510	\$197,170	60.0%	\$173,510	\$197,170	51.0%	\$149,849	\$157,736
62.0%	\$394,340	\$473,208	62.0%	\$197,170	\$236,604	62.0%	\$197,170	\$236,604	52.0%	\$157,736	\$173,510
64.0%	\$473,208	\$552,076	64.0%	\$236,604	\$276,038	64.0%	\$236,604	\$276,038	55.0%	\$173,510	\$197,170
66.0%	\$552,076	\$630,944	66.0%	\$276,038	\$315,472	66.0%	\$276,038	\$315,472	56.0%	\$197,170	\$205,057
68.0%	\$630,944	\$709,813	68.0%	\$315,472	\$354,906	68.0%	\$315,472	\$354,906	58.0%	\$205,057	\$252,378
69.0%	\$709,813	\$788,681	69.0%	\$354,906	\$394,340	69.0%	\$354,906	\$394,340	59.0%	\$252,378	\$276,038
70.0%	\$788,681	-	70.0%	\$394,340	-	70.0%	\$394,340	-	61.0%	\$276,038	\$299,699
									62.0%	\$299,699	\$315,472
									63.0%	\$315,472	\$347,019
									64.0%	\$347,019	\$394,340
									66.0%	\$394,340	\$473,208
									67.0%	\$473,208	\$552,076
									68.0%	\$552,076	\$630,944
									69.0%	\$630,944	\$709,813
									70.0%	\$709,813	-

Note: Last law to change rates was the Tax Reform Act of 1976.

1975

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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	-

Note: Last law to change rates was the Tax Reform Act of 1969

Adjusted for Inflation			1975			CPI: 53.8			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$4,171	14.0%	\$0	\$2,085	14.0%	\$0	\$2,085	14.0%	\$0	\$4,171
15.0%	\$4,171	\$8,341	15.0%	\$2,085	\$4,171	15.0%	\$2,085	\$4,171	16.0%	\$4,171	\$8,341
16.0%	\$8,341	\$12,512	16.0%	\$4,171	\$6,256	16.0%	\$4,171	\$6,256	18.0%	\$8,341	\$16,682
17.0%	\$12,512	\$16,682	17.0%	\$6,256	\$8,341	17.0%	\$6,256	\$8,341	19.0%	\$16,682	\$25,024
19.0%	\$16,682	\$33,365	19.0%	\$8,341	\$16,682	19.0%	\$8,341	\$16,682	22.0%	\$25,024	\$33,365
22.0%	\$33,365	\$50,047	22.0%	\$16,682	\$25,024	21.0%	\$16,682	\$25,024	23.0%	\$33,365	\$41,706
25.0%	\$50,047	\$66,730	25.0%	\$25,024	\$33,365	24.0%	\$25,024	\$33,365	25.0%	\$41,706	\$50,047
28.0%	\$66,730	\$83,412	28.0%	\$33,365	\$41,706	25.0%	\$33,365	\$41,706	27.0%	\$50,047	\$58,389
32.0%	\$83,412	\$100,095	32.0%	\$41,706	\$50,047	27.0%	\$41,706	\$50,047	28.0%	\$58,389	\$66,730
36.0%	\$100,095	\$116,777	36.0%	\$50,047	\$58,389	29.0%	\$50,047	\$58,389	31.0%	\$66,730	\$75,071
39.0%	\$116,777	\$133,460	39.0%	\$58,389	\$66,730	31.0%	\$58,389	\$66,730	32.0%	\$75,071	\$83,412
42.0%	\$133,460	\$150,142	42.0%	\$66,730	\$75,071	34.0%	\$66,730	\$75,071	35.0%	\$83,412	\$91,754
45.0%	\$150,142	\$166,825	45.0%	\$75,071	\$83,412	36.0%	\$75,071	\$83,412	36.0%	\$91,754	\$100,095
48.0%	\$166,825	\$183,507	48.0%	\$83,412	\$91,754	38.0%	\$83,412	\$91,754	38.0%	\$100,095	\$108,436
50.0%	\$183,507	\$216,872	50.0%	\$91,754	\$108,436	40.0%	\$91,754	\$108,436	41.0%	\$108,436	\$116,777
53.0%	\$216,872	\$266,920	53.0%	\$108,436	\$133,460	45.0%	\$108,436	\$133,460	42.0%	\$116,777	\$133,460
55.0%	\$266,920	\$316,967	55.0%	\$133,460	\$158,484	50.0%	\$133,460	\$158,484	45.0%	\$133,460	\$150,142
58.0%	\$316,967	\$367,015	58.0%	\$158,484	\$183,507	55.0%	\$158,484	\$183,507	48.0%	\$150,142	\$158,484
60.0%	\$367,015	\$417,062	60.0%	\$183,507	\$208,531	60.0%	\$183,507	\$208,531	51.0%	\$158,484	\$166,825
62.0%	\$417,062	\$500,475	62.0%	\$208,531	\$250,237	62.0%	\$208,531	\$250,237	52.0%	\$166,825	\$183,507
64.0%	\$500,475	\$583,887	64.0%	\$250,237	\$291,944	64.0%	\$250,237	\$291,944	55.0%	\$183,507	\$208,531
66.0%	\$583,887	\$667,300	66.0%	\$291,944	\$333,650	66.0%	\$291,944	\$333,650	56.0%	\$208,531	\$216,872
68.0%	\$667,300	\$750,712	68.0%	\$333,650	\$375,356	68.0%	\$333,650	\$375,356	58.0%	\$216,872	\$266,920
69.0%	\$750,712	\$834,125	69.0%	\$375,356	\$417,062	69.0%	\$375,356	\$417,062	59.0%	\$266,920	\$291,944
70.0%	\$834,125	-	70.0%	\$417,062	-	70.0%	\$417,062	-	61.0%	\$291,944	\$316,967
									62.0%	\$316,967	\$333,650
									63.0%	\$333,650	\$367,015
									64.0%	\$367,015	\$417,062
									66.0%	\$417,062	\$500,475
									67.0%	\$500,475	\$583,887
									68.0%	\$583,887	\$667,300
									69.0%	\$667,300	\$750,712
									70.0%	\$750,712	-

Note: Last law to change rates was the Tax Reform Act of 1969



1974

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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	-

Note: Last law to change rates was the Tax Reform Act of 1969.

Adjusted for Inflation			1974			CPI: 49.3			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$4,551	\$1	\$0	\$2,276	\$1	\$0	\$2,276	\$1	\$0	\$4,551
15.0%	\$4,551	\$9,103	15.0%	\$2,276	\$4,551	15.0%	\$2,276	\$4,551	16.0%	\$4,551	\$9,103
16.0%	\$9,103	\$13,654	16.0%	\$4,551	\$6,827	16.0%	\$4,551	\$6,827	18.0%	\$9,103	\$18,205
17.0%	\$13,654	\$18,205	17.0%	\$6,827	\$9,103	17.0%	\$6,827	\$9,103	19.0%	\$18,205	\$27,308
19.0%	\$18,205	\$36,410	19.0%	\$9,103	\$18,205	19.0%	\$9,103	\$18,205	22.0%	\$27,308	\$36,410
22.0%	\$36,410	\$54,616	22.0%	\$18,205	\$27,308	21.0%	\$18,205	\$27,308	23.0%	\$36,410	\$45,513
25.0%	\$54,616	\$72,821	25.0%	\$27,308	\$36,410	24.0%	\$27,308	\$36,410	25.0%	\$45,513	\$54,616
28.0%	\$72,821	\$91,026	28.0%	\$36,410	\$45,513	25.0%	\$36,410	\$45,513	27.0%	\$54,616	\$63,718
32.0%	\$91,026	\$109,231	32.0%	\$45,513	\$54,616	27.0%	\$45,513	\$54,616	28.0%	\$63,718	\$72,821
36.0%	\$109,231	\$127,437	36.0%	\$54,616	\$63,718	29.0%	\$54,616	\$63,718	31.0%	\$72,821	\$81,924
39.0%	\$127,437	\$145,642	39.0%	\$63,718	\$72,821	31.0%	\$63,718	\$72,821	32.0%	\$81,924	\$91,026
42.0%	\$145,642	\$163,847	42.0%	\$72,821	\$81,924	34.0%	\$72,821	\$81,924	35.0%	\$91,026	\$100,129
45.0%	\$163,847	\$182,052	45.0%	\$81,924	\$91,026	36.0%	\$81,924	\$91,026	36.0%	\$100,129	\$109,231
48.0%	\$182,052	\$200,258	48.0%	\$91,026	\$100,129	38.0%	\$91,026	\$100,129	38.0%	\$109,231	\$118,334
50.0%	\$200,258	\$236,668	50.0%	\$100,129	\$118,334	40.0%	\$100,129	\$118,334	41.0%	\$118,334	\$127,437
53.0%	\$236,668	\$291,284	53.0%	\$118,334	\$145,642	45.0%	\$118,334	\$145,642	42.0%	\$127,437	\$145,642
55.0%	\$291,284	\$345,900	55.0%	\$145,642	\$172,950	50.0%	\$145,642	\$172,950	45.0%	\$145,642	\$163,847
58.0%	\$345,900	\$400,515	58.0%	\$172,950	\$200,258	55.0%	\$172,950	\$200,258	48.0%	\$163,847	\$172,950
60.0%	\$400,515	\$455,131	60.0%	\$200,258	\$227,566	60.0%	\$200,258	\$227,566	51.0%	\$172,950	\$182,052
62.0%	\$455,131	\$546,157	62.0%	\$227,566	\$273,079	62.0%	\$227,566	\$273,079	52.0%	\$182,052	\$200,258
64.0%	\$546,157	\$637,184	64.0%	\$273,079	\$318,592	64.0%	\$273,079	\$318,592	55.0%	\$200,258	\$227,566
66.0%	\$637,184	\$728,210	66.0%	\$318,592	\$364,105	66.0%	\$318,592	\$364,105	56.0%	\$227,566	\$236,668
68.0%	\$728,210	\$819,236	68.0%	\$364,105	\$409,618	68.0%	\$364,105	\$409,618	58.0%	\$236,668	\$291,284
69.0%	\$819,236	\$910,262	69.0%	\$409,618	\$455,131	69.0%	\$409,618	\$455,131	59.0%	\$291,284	\$318,592
70.0%	\$910,262	-	70.0%	\$455,131	-	70.0%	\$455,131	-	61.0%	\$318,592	\$345,900
									62.0%	\$345,900	\$364,105
									63.0%	\$364,105	\$400,515
									64.0%	\$400,515	\$455,131
									66.0%	\$455,131	\$546,157
									67.0%	\$546,157	\$637,184
									68.0%	\$637,184	\$728,210
									69.0%	\$728,210	\$819,236
									70.0%	\$819,236	-

Note: Last law to change rates was the Tax Reform Act of 1969.

**Nominal**

**1973**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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	-

Note: Last law to change rates was the Tax Reform Act of 1969.

Adjusted for Inflation			1973			CPI: 44.4					
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$5,054	14.0%	\$0	\$2,527	14.0%	\$0	\$2,527	14.0%	\$0	\$5,054
15.0%	\$5,054	\$10,107	15.0%	\$2,527	\$5,054	15.0%	\$2,527	\$5,054	16.0%	\$5,054	\$10,107
16.0%	\$10,107	\$15,161	16.0%	\$5,054	\$7,580	16.0%	\$5,054	\$7,580	18.0%	\$10,107	\$20,214
17.0%	\$15,161	\$20,214	17.0%	\$7,580	\$10,107	17.0%	\$7,580	\$10,107	19.0%	\$20,214	\$30,322
19.0%	\$20,214	\$40,429	19.0%	\$10,107	\$20,214	19.0%	\$10,107	\$20,214	22.0%	\$30,322	\$40,429
22.0%	\$40,429	\$60,643	22.0%	\$20,214	\$30,322	21.0%	\$20,214	\$30,322	23.0%	\$40,429	\$50,536
25.0%	\$60,643	\$80,858	25.0%	\$30,322	\$40,429	24.0%	\$30,322	\$40,429	25.0%	\$50,536	\$60,643
28.0%	\$80,858	\$101,072	28.0%	\$40,429	\$50,536	25.0%	\$40,429	\$50,536	27.0%	\$60,643	\$70,750
32.0%	\$101,072	\$121,286	32.0%	\$50,536	\$60,643	27.0%	\$50,536	\$60,643	28.0%	\$70,750	\$80,858
36.0%	\$121,286	\$141,501	36.0%	\$60,643	\$70,750	29.0%	\$60,643	\$70,750	31.0%	\$80,858	\$90,965
39.0%	\$141,501	\$161,715	39.0%	\$70,750	\$80,858	31.0%	\$70,750	\$80,858	32.0%	\$90,965	\$101,072
42.0%	\$161,715	\$181,929	42.0%	\$80,858	\$90,965	34.0%	\$80,858	\$90,965	35.0%	\$101,072	\$111,179
45.0%	\$181,929	\$202,144	45.0%	\$90,965	\$101,072	36.0%	\$90,965	\$101,072	36.0%	\$111,179	\$121,286
48.0%	\$202,144	\$222,358	48.0%	\$101,072	\$111,179	38.0%	\$101,072	\$111,179	38.0%	\$121,286	\$131,393
50.0%	\$222,358	\$262,787	50.0%	\$111,179	\$131,393	40.0%	\$111,179	\$131,393	41.0%	\$131,393	\$141,501
53.0%	\$262,787	\$323,430	53.0%	\$131,393	\$161,715	45.0%	\$131,393	\$161,715	42.0%	\$141,501	\$161,715
55.0%	\$323,430	\$384,073	55.0%	\$161,715	\$192,037	50.0%	\$161,715	\$192,037	45.0%	\$161,715	\$181,929
58.0%	\$384,073	\$444,716	58.0%	\$192,037	\$222,358	55.0%	\$192,037	\$222,358	48.0%	\$181,929	\$192,037
60.0%	\$444,716	\$505,360	60.0%	\$222,358	\$252,680	60.0%	\$222,358	\$252,680	51.0%	\$192,037	\$202,144
62.0%	\$505,360	\$606,431	62.0%	\$252,680	\$303,216	62.0%	\$252,680	\$303,216	52.0%	\$202,144	\$222,358
64.0%	\$606,431	\$707,503	64.0%	\$303,216	\$353,752	64.0%	\$303,216	\$353,752	55.0%	\$222,358	\$252,680
66.0%	\$707,503	\$808,575	66.0%	\$353,752	\$404,288	66.0%	\$353,752	\$404,288	56.0%	\$252,680	\$262,787
68.0%	\$808,575	\$909,647	68.0%	\$404,288	\$454,824	68.0%	\$404,288	\$454,824	58.0%	\$262,787	\$323,430
69.0%	\$909,647	\$1,010,719	69.0%	\$454,824	\$505,360	69.0%	\$454,824	\$505,360	59.0%	\$323,430	\$353,752
70.0%	\$1,010,719	-	70.0%	\$505,360	-	70.0%	\$505,360	-	61.0%	\$353,752	\$384,073
									62.0%	\$384,073	\$404,288
									63.0%	\$404,288	\$444,716
									64.0%	\$444,716	\$505,360
									66.0%	\$505,360	\$606,431
									67.0%	\$606,431	\$707,503
									68.0%	\$707,503	\$808,575
									69.0%	\$808,575	\$909,647
									70.0%	\$909,647	-

Note: Last law to change rates was the Tax Reform Act of 1969.

1972

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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	-

Note: Last law to change rates was the Tax Reform Act of 1969.

Adjusted for Inflation			1972			CPI: 41.8					
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$5,368	14.0%	\$0	\$2,684	14.0%	\$0	\$2,684	14.0%	\$0	\$5,368
15.0%	\$5,368	\$10,736	15.0%	\$2,684	\$5,368	15.0%	\$2,684	\$5,368	16.0%	\$5,368	\$10,736
16.0%	\$10,736	\$16,104	16.0%	\$5,368	\$8,052	16.0%	\$5,368	\$8,052	18.0%	\$10,736	\$21,472
17.0%	\$16,104	\$21,472	17.0%	\$8,052	\$10,736	17.0%	\$8,052	\$10,736	19.0%	\$21,472	\$32,208
19.0%	\$21,472	\$42,943	19.0%	\$10,736	\$21,472	19.0%	\$10,736	\$21,472	22.0%	\$32,208	\$42,943
22.0%	\$42,943	\$64,415	22.0%	\$21,472	\$32,208	21.0%	\$21,472	\$32,208	23.0%	\$42,943	\$53,679
25.0%	\$64,415	\$85,887	25.0%	\$32,208	\$42,943	24.0%	\$32,208	\$42,943	25.0%	\$53,679	\$64,415
28.0%	\$85,887	\$107,359	28.0%	\$42,943	\$53,679	25.0%	\$42,943	\$53,679	27.0%	\$64,415	\$75,151
32.0%	\$107,359	\$128,830	32.0%	\$53,679	\$64,415	27.0%	\$53,679	\$64,415	28.0%	\$75,151	\$85,887
36.0%	\$128,830	\$150,302	36.0%	\$64,415	\$75,151	29.0%	\$64,415	\$75,151	31.0%	\$85,887	\$96,623
39.0%	\$150,302	\$171,774	39.0%	\$75,151	\$85,887	31.0%	\$75,151	\$85,887	32.0%	\$96,623	\$107,359
42.0%	\$171,774	\$193,246	42.0%	\$85,887	\$96,623	34.0%	\$85,887	\$96,623	35.0%	\$107,359	\$118,095
45.0%	\$193,246	\$214,717	45.0%	\$96,623	\$107,359	36.0%	\$96,623	\$107,359	36.0%	\$118,095	\$128,830
48.0%	\$214,717	\$236,189	48.0%	\$107,359	\$118,095	38.0%	\$107,359	\$118,095	38.0%	\$128,830	\$139,566
50.0%	\$236,189	\$279,133	50.0%	\$118,095	\$139,566	40.0%	\$118,095	\$139,566	41.0%	\$139,566	\$150,302
53.0%	\$279,133	\$343,548	53.0%	\$139,566	\$171,774	45.0%	\$139,566	\$171,774	42.0%	\$150,302	\$171,774
55.0%	\$343,548	\$407,963	55.0%	\$171,774	\$203,981	50.0%	\$171,774	\$203,981	45.0%	\$171,774	\$193,246
58.0%	\$407,963	\$472,378	58.0%	\$203,981	\$236,189	55.0%	\$203,981	\$236,189	48.0%	\$193,246	\$203,981
60.0%	\$472,378	\$536,793	60.0%	\$236,189	\$268,397	60.0%	\$236,189	\$268,397	51.0%	\$203,981	\$214,717
62.0%	\$536,793	\$644,152	62.0%	\$268,397	\$322,076	62.0%	\$268,397	\$322,076	52.0%	\$214,717	\$236,189
64.0%	\$644,152	\$751,511	64.0%	\$322,076	\$375,755	64.0%	\$322,076	\$375,755	55.0%	\$236,189	\$268,397
66.0%	\$751,511	\$858,869	66.0%	\$375,755	\$429,435	66.0%	\$375,755	\$429,435	56.0%	\$268,397	\$279,133
68.0%	\$858,869	\$966,228	68.0%	\$429,435	\$483,114	68.0%	\$429,435	\$483,114	58.0%	\$279,133	\$343,548
69.0%	\$966,228	\$1,073,587	69.0%	\$483,114	\$536,793	69.0%	\$483,114	\$536,793	59.0%	\$343,548	\$375,755
70.0%	\$1,073,587	-	70.0%	\$536,793	-	70.0%	\$536,793	-	61.0%	\$375,755	\$407,963
									62.0%	\$407,963	\$429,435
									63.0%	\$429,435	\$472,378
									64.0%	\$472,378	\$536,793
									66.0%	\$536,793	\$644,152
									67.0%	\$644,152	\$751,511
									68.0%	\$751,511	\$858,869
									69.0%	\$858,869	\$966,228
									70.0%	\$966,228	-

Note: Last law to change rates was the Tax Reform Act of 1969.

Nominal

1971

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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	-

Note: Last law to change rates was the Tax Reform Act of 1969.

Adjusted for Inflation			1971			CPI: 40.5			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$5,540	14.0%	\$0	\$2,770	14.0%	\$0	\$2,770	14.0%	\$0	\$5,540
15.0%	\$5,540	\$11,080	15.0%	\$2,770	\$5,540	15.0%	\$2,770	\$5,540	16.0%	\$5,540	\$11,080
16.0%	\$11,080	\$16,621	16.0%	\$5,540	\$8,310	16.0%	\$5,540	\$8,310	18.0%	\$11,080	\$22,161
17.0%	\$16,621	\$22,161	17.0%	\$8,310	\$11,080	17.0%	\$8,310	\$11,080	19.0%	\$22,161	\$33,241
19.0%	\$22,161	\$44,322	19.0%	\$11,080	\$22,161	19.0%	\$11,080	\$22,161	22.0%	\$33,241	\$44,322
22.0%	\$44,322	\$66,483	22.0%	\$22,161	\$33,241	21.0%	\$22,161	\$33,241	23.0%	\$44,322	\$55,402
25.0%	\$66,483	\$88,644	25.0%	\$33,241	\$44,322	24.0%	\$33,241	\$44,322	25.0%	\$55,402	\$66,483
28.0%	\$88,644	\$110,805	28.0%	\$44,322	\$55,402	25.0%	\$44,322	\$55,402	27.0%	\$66,483	\$77,563
32.0%	\$110,805	\$132,966	32.0%	\$55,402	\$66,483	27.0%	\$55,402	\$66,483	28.0%	\$77,563	\$88,644
36.0%	\$132,966	\$155,127	36.0%	\$66,483	\$77,563	29.0%	\$66,483	\$77,563	31.0%	\$88,644	\$99,724
39.0%	\$155,127	\$177,288	39.0%	\$77,563	\$88,644	31.0%	\$77,563	\$88,644	32.0%	\$99,724	\$110,805
42.0%	\$177,288	\$199,449	42.0%	\$88,644	\$99,724	34.0%	\$88,644	\$99,724	35.0%	\$110,805	\$121,885
45.0%	\$199,449	\$221,610	45.0%	\$99,724	\$110,805	36.0%	\$99,724	\$110,805	36.0%	\$121,885	\$132,966
48.0%	\$221,610	\$243,770	48.0%	\$110,805	\$121,885	38.0%	\$110,805	\$121,885	38.0%	\$132,966	\$144,046
50.0%	\$243,770	\$288,092	50.0%	\$121,885	\$144,046	40.0%	\$121,885	\$144,046	41.0%	\$144,046	\$155,127
53.0%	\$288,092	\$354,575	53.0%	\$144,046	\$177,288	45.0%	\$144,046	\$177,288	42.0%	\$155,127	\$177,288
55.0%	\$354,575	\$421,058	55.0%	\$177,288	\$210,529	50.0%	\$177,288	\$210,529	45.0%	\$177,288	\$199,449
58.0%	\$421,058	\$487,541	58.0%	\$210,529	\$243,770	55.0%	\$210,529	\$243,770	48.0%	\$199,449	\$210,529
60.0%	\$487,541	\$554,024	60.0%	\$243,770	\$277,012	60.0%	\$243,770	\$277,012	51.0%	\$210,529	\$221,610
62.0%	\$554,024	\$664,829	62.0%	\$277,012	\$332,414	62.0%	\$277,012	\$332,414	52.0%	\$221,610	\$243,770
64.0%	\$664,829	\$775,633	64.0%	\$332,414	\$387,817	64.0%	\$332,414	\$387,817	55.0%	\$243,770	\$277,012
66.0%	\$775,633	\$886,438	66.0%	\$387,817	\$443,219	66.0%	\$387,817	\$443,219	56.0%	\$277,012	\$288,092
68.0%	\$886,438	\$997,243	68.0%	\$443,219	\$498,621	68.0%	\$443,219	\$498,621	58.0%	\$288,092	\$354,575
69.0%	\$997,243	\$1,108,048	69.0%	\$498,621	\$554,024	69.0%	\$498,621	\$554,024	59.0%	\$354,575	\$387,817
70.0%	\$1,108,048	-	70.0%	\$554,024	-	70.0%	\$554,024	-	61.0%	\$387,817	\$421,058
									62.0%	\$421,058	\$443,219
									63.0%	\$443,219	\$487,541
									64.0%	\$487,541	\$554,024
									66.0%	\$554,024	\$664,829
									67.0%	\$664,829	\$775,633
									68.0%	\$775,633	\$886,438
									69.0%	\$886,438	\$997,243
									70.0%	\$997,243	-

Note: Last law to change rates was the Tax Reform Act of 1969.



1970

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	<b>Same as Married Filing Separately</b>	14.0%	\$0	\$1,000		
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		16.0%	\$1,000	\$2,000		
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		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			
						70.0%	\$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.

Adjusted for Inflation			1970			CPI: 38.8			Head of Household			
Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
14.0%	\$0	\$5,783	14.0%	\$0	\$2,891	<b>Same as Married Filing Separately</b>	14.0%	\$0	\$5,783	14.0%	\$0	\$5,783
15.0%	\$5,783	\$11,566	15.0%	\$2,891	\$5,783		16.0%	\$5,783	\$11,566	16.0%	\$5,783	\$11,566
16.0%	\$11,566	\$17,349	16.0%	\$5,783	\$8,674		18.0%	\$11,566	\$23,132	18.0%	\$11,566	\$23,132
17.0%	\$17,349	\$23,132	17.0%	\$8,674	\$11,566		20.0%	\$23,132	\$34,698	20.0%	\$23,132	\$34,698
19.0%	\$23,132	\$46,264	19.0%	\$11,566	\$23,132		22.0%	\$34,698	\$46,264	22.0%	\$34,698	\$46,264
22.0%	\$46,264	\$69,396	22.0%	\$23,132	\$34,698		25.0%	\$46,264	\$57,830	25.0%	\$46,264	\$57,830
25.0%	\$69,396	\$92,528	25.0%	\$34,698	\$46,264		27.0%	\$57,830	\$69,396	27.0%	\$57,830	\$69,396
28.0%	\$92,528	\$115,660	28.0%	\$46,264	\$57,830		31.0%	\$69,396	\$80,962	31.0%	\$69,396	\$80,962
32.0%	\$115,660	\$138,792	32.0%	\$57,830	\$69,396		32.0%	\$80,962	\$92,528	32.0%	\$80,962	\$92,528
36.0%	\$138,792	\$161,923	36.0%	\$69,396	\$80,962		35.0%	\$92,528	\$104,094	35.0%	\$92,528	\$104,094
39.0%	\$161,923	\$185,055	39.0%	\$80,962	\$92,528	36.0%	\$104,094	\$115,660	36.0%	\$104,094	\$115,660	
42.0%	\$185,055	\$208,187	42.0%	\$92,528	\$104,094	40.0%	\$115,660	\$127,226	40.0%	\$115,660	\$127,226	
45.0%	\$208,187	\$231,319	45.0%	\$104,094	\$115,660	41.0%	\$127,226	\$138,792	41.0%	\$127,226	\$138,792	
48.0%	\$231,319	\$254,451	48.0%	\$115,660	\$127,226	43.0%	\$138,792	\$150,357	43.0%	\$138,792	\$150,357	
50.0%	\$254,451	\$300,715	50.0%	\$127,226	\$150,357	45.0%	\$150,357	\$161,923	45.0%	\$150,357	\$161,923	
53.0%	\$300,715	\$370,111	53.0%	\$150,357	\$185,055	46.0%	\$161,923	\$185,055	46.0%	\$161,923	\$185,055	
55.0%	\$370,111	\$439,506	55.0%	\$185,055	\$219,753	48.0%	\$185,055	\$208,187	48.0%	\$185,055	\$208,187	
58.0%	\$439,506	\$508,902	58.0%	\$219,753	\$254,451	50.0%	\$208,187	\$219,753	50.0%	\$208,187	\$219,753	
60.0%	\$508,902	\$578,298	60.0%	\$254,451	\$289,149	52.0%	\$219,753	\$231,319	52.0%	\$219,753	\$231,319	
62.0%	\$578,298	\$693,958	62.0%	\$289,149	\$346,979	53.0%	\$231,319	\$254,451	53.0%	\$231,319	\$254,451	
64.0%	\$693,958	\$809,617	64.0%	\$346,979	\$404,809	55.0%	\$254,451	\$289,149	55.0%	\$254,451	\$289,149	
66.0%	\$809,617	\$925,277	66.0%	\$404,809	\$462,638	56.0%	\$289,149	\$300,715	56.0%	\$289,149	\$300,715	
68.0%	\$925,277	\$1,040,936	68.0%	\$462,638	\$520,468	58.0%	\$300,715	\$370,111	58.0%	\$300,715	\$370,111	
69.0%	\$1,040,936	\$1,156,596	69.0%	\$520,468	\$578,298	59.0%	\$370,111	\$404,809	59.0%	\$370,111	\$404,809	
70.0%	\$1,156,596	-	70.0%	\$578,298	-	61.0%	\$404,809	\$439,506	61.0%	\$404,809	\$439,506	
						62.0%	\$439,506	\$462,638	62.0%	\$439,506	\$462,638	
						63.0%	\$462,638	\$508,902	63.0%	\$462,638	\$508,902	
						64.0%	\$508,902	\$578,298	64.0%	\$508,902	\$578,298	
						66.0%	\$578,298	\$693,958	66.0%	\$578,298	\$693,958	
						67.0%	\$693,958	\$809,617	67.0%	\$693,958	\$809,617	
						68.0%	\$809,617	\$925,277	68.0%	\$809,617	\$925,277	
						69.0%	\$925,277	\$1,040,936	69.0%	\$925,277	\$1,040,936	
						70.0%	\$1,040,936	-	70.0%	\$1,040,936	-	

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.

1969

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
14.0%	\$0	\$1,000	14.0%	\$0	\$500	<b>Same as Married Filing Separately</b>	14.0%	\$0	\$1,000	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		16.0%	\$1,000	\$2,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		18.0%	\$2,000	\$4,000	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000		20.0%	\$4,000	\$6,000	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%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000		25.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000		27.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000		31.0%	\$12,000	\$14,000	31.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000		32.0%	\$14,000	\$16,000	32.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000		35.0%	\$16,000	\$18,000	35.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000		36.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000		40.0%	\$20,000	\$22,000	40.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000		41.0%	\$22,000	\$24,000	41.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000		43.0%	\$24,000	\$26,000	43.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000		45.0%	\$26,000	\$28,000	45.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000		46.0%	\$28,000	\$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	48.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000		50.0%	\$36,000	\$38,000	50.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000		52.0%	\$38,000	\$40,000	52.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000		53.0%	\$40,000	\$44,000	53.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000	55.0%	\$44,000	\$50,000	
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000	56.0%	\$50,000	\$52,000	
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000	58.0%	\$52,000	\$64,000	
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000	59.0%	\$64,000	\$70,000	
70.0%	\$200,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000	61.0%	\$70,000	\$76,000	
						62.0%	\$76,000	\$80,000	62.0%	\$76,000	\$80,000	
						63.0%	\$80,000	\$88,000	63.0%	\$80,000	\$88,000	
						64.0%	\$88,000	\$100,000	64.0%	\$88,000	\$100,000	
						66.0%	\$100,000	\$120,000	66.0%	\$100,000	\$120,000	
						67.0%	\$120,000	\$140,000	67.0%	\$120,000	\$140,000	
						68.0%	\$140,000	\$160,000	68.0%	\$140,000	\$160,000	
						69.0%	\$160,000	\$180,000	69.0%	\$160,000	\$180,000	
						70.0%	\$180,000	-	70.0%	\$180,000	-	

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

Adjusted for Inflation			1969			CPI: 36.7					
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	But Not Over
14.0%	\$0	\$6,114	14.0%	\$0	\$3,057				14.0%	\$0	\$6,114
15.0%	\$6,114	\$12,228	15.0%	\$3,057	\$6,114	<b>Same as Married Filing Separately</b>			16.0%	\$6,114	\$12,228
16.0%	\$12,228	\$18,342	16.0%	\$6,114	\$9,171		18.0%	\$12,228	\$24,456		
17.0%	\$18,342	\$24,456	17.0%	\$9,171	\$12,228		20.0%	\$24,456	\$36,683		
19.0%	\$24,456	\$48,911	19.0%	\$12,228	\$24,456		22.0%	\$36,683	\$48,911		
22.0%	\$48,911	\$73,367	22.0%	\$24,456	\$36,683		25.0%	\$48,911	\$61,139		
25.0%	\$73,367	\$97,822	25.0%	\$36,683	\$48,911		27.0%	\$61,139	\$73,367		
28.0%	\$97,822	\$122,278	28.0%	\$48,911	\$61,139		31.0%	\$73,367	\$85,594		
32.0%	\$122,278	\$146,733	32.0%	\$61,139	\$73,367		32.0%	\$85,594	\$97,822		
36.0%	\$146,733	\$171,189	36.0%	\$73,367	\$85,594		35.0%	\$97,822	\$110,050		
39.0%	\$171,189	\$195,644	39.0%	\$85,594	\$97,822		36.0%	\$110,050	\$122,278		
42.0%	\$195,644	\$220,100	42.0%	\$97,822	\$110,050	40.0%	\$122,278	\$134,505			
45.0%	\$220,100	\$244,555	45.0%	\$110,050	\$122,278	41.0%	\$134,505	\$146,733			
48.0%	\$244,555	\$269,011	48.0%	\$122,278	\$134,505	43.0%	\$146,733	\$158,961			
50.0%	\$269,011	\$317,922	50.0%	\$134,505	\$158,961	45.0%	\$158,961	\$171,189			
53.0%	\$317,922	\$391,289	53.0%	\$158,961	\$195,644	46.0%	\$171,189	\$195,644			
55.0%	\$391,289	\$464,655	55.0%	\$195,644	\$232,328	48.0%	\$195,644	\$220,100			
58.0%	\$464,655	\$538,022	58.0%	\$232,328	\$269,011	50.0%	\$220,100	\$232,328			
60.0%	\$538,022	\$611,389	60.0%	\$269,011	\$305,694	52.0%	\$232,328	\$244,555			
62.0%	\$611,389	\$733,666	62.0%	\$305,694	\$366,833	53.0%	\$244,555	\$269,011			
64.0%	\$733,666	\$855,944	64.0%	\$366,833	\$427,972	55.0%	\$269,011	\$305,694			
66.0%	\$855,944	\$978,222	66.0%	\$427,972	\$489,111	56.0%	\$305,694	\$317,922			
68.0%	\$978,222	\$1,100,500	68.0%	\$489,111	\$550,250	58.0%	\$317,922	\$391,289			
69.0%	\$1,100,500	\$1,222,777	69.0%	\$550,250	\$611,389	59.0%	\$391,289	\$427,972			
70.0%	\$1,222,777	-	70.0%	\$611,389	-	61.0%	\$427,972	\$464,655			
						62.0%	\$464,655	\$489,111			
						63.0%	\$489,111	\$538,022			
						64.0%	\$538,022	\$611,389			
						66.0%	\$611,389	\$733,666			
						67.0%	\$733,666	\$855,944			
						68.0%	\$855,944	\$978,222			
						69.0%	\$978,222	\$1,100,500			
						70.0%	\$1,100,500	-			

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

1968

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	<b>Same as Married Filing Separately</b>	14.0%	\$0	\$1,000		
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		16.0%	\$1,000	\$2,000		
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		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			
						70.0%	\$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.

Adjusted for Inflation			1968			CPI: 34.8			Head of Household			
Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
14.0%	\$0	\$6,448	14.0%	\$0	\$3,224	<b>Same as Married Filing Separately</b>	14.0%	\$0	\$6,448	14.0%	\$0	\$6,448
15.0%	\$6,448	\$12,895	15.0%	\$3,224	\$6,448		16.0%	\$6,448	\$12,895	16.0%	\$6,448	\$12,895
16.0%	\$12,895	\$19,343	16.0%	\$6,448	\$9,672		18.0%	\$12,895	\$25,791	18.0%	\$12,895	\$25,791
17.0%	\$19,343	\$25,791	17.0%	\$9,672	\$12,895		20.0%	\$25,791	\$38,686	20.0%	\$25,791	\$38,686
19.0%	\$25,791	\$51,582	19.0%	\$12,895	\$25,791		22.0%	\$38,686	\$51,582	22.0%	\$38,686	\$51,582
22.0%	\$51,582	\$77,372	22.0%	\$25,791	\$38,686		25.0%	\$51,582	\$64,477	25.0%	\$51,582	\$64,477
25.0%	\$77,372	\$103,163	25.0%	\$38,686	\$51,582		27.0%	\$64,477	\$77,372	27.0%	\$64,477	\$77,372
28.0%	\$103,163	\$128,954	28.0%	\$51,582	\$64,477		31.0%	\$77,372	\$90,268	31.0%	\$77,372	\$90,268
32.0%	\$128,954	\$154,745	32.0%	\$64,477	\$77,372		32.0%	\$90,268	\$103,163	32.0%	\$90,268	\$103,163
36.0%	\$154,745	\$180,535	36.0%	\$77,372	\$90,268		35.0%	\$103,163	\$116,058	35.0%	\$103,163	\$116,058
39.0%	\$180,535	\$206,326	39.0%	\$90,268	\$103,163	36.0%	\$116,058	\$128,954	36.0%	\$116,058	\$128,954	
42.0%	\$206,326	\$232,117	42.0%	\$103,163	\$116,058	40.0%	\$128,954	\$141,849	40.0%	\$128,954	\$141,849	
45.0%	\$232,117	\$257,908	45.0%	\$116,058	\$128,954	41.0%	\$141,849	\$154,745	41.0%	\$141,849	\$154,745	
48.0%	\$257,908	\$283,698	48.0%	\$128,954	\$141,849	43.0%	\$154,745	\$167,640	43.0%	\$154,745	\$167,640	
50.0%	\$283,698	\$335,280	50.0%	\$141,849	\$167,640	45.0%	\$167,640	\$180,535	45.0%	\$167,640	\$180,535	
53.0%	\$335,280	\$412,652	53.0%	\$167,640	\$206,326	46.0%	\$180,535	\$206,326	46.0%	\$180,535	\$206,326	
55.0%	\$412,652	\$490,024	55.0%	\$206,326	\$245,012	48.0%	\$206,326	\$232,117	48.0%	\$206,326	\$232,117	
58.0%	\$490,024	\$567,397	58.0%	\$245,012	\$283,698	50.0%	\$232,117	\$245,012	50.0%	\$232,117	\$245,012	
60.0%	\$567,397	\$644,769	60.0%	\$283,698	\$322,385	52.0%	\$245,012	\$257,908	52.0%	\$245,012	\$257,908	
62.0%	\$644,769	\$773,723	62.0%	\$322,385	\$386,861	53.0%	\$257,908	\$283,698	53.0%	\$257,908	\$283,698	
64.0%	\$773,723	\$902,677	64.0%	\$386,861	\$451,338	55.0%	\$283,698	\$322,385	55.0%	\$283,698	\$322,385	
66.0%	\$902,677	\$1,031,630	66.0%	\$451,338	\$515,815	56.0%	\$322,385	\$335,280	56.0%	\$322,385	\$335,280	
68.0%	\$1,031,630	\$1,160,584	68.0%	\$515,815	\$580,292	58.0%	\$335,280	\$412,652	58.0%	\$335,280	\$412,652	
69.0%	\$1,160,584	\$1,289,538	69.0%	\$580,292	\$644,769	59.0%	\$412,652	\$451,338	59.0%	\$412,652	\$451,338	
70.0%	\$1,289,538	-	70.0%	\$644,769	-	61.0%	\$451,338	\$490,024	61.0%	\$451,338	\$490,024	
						62.0%	\$490,024	\$515,815	62.0%	\$490,024	\$515,815	
						63.0%	\$515,815	\$567,397	63.0%	\$515,815	\$567,397	
						64.0%	\$567,397	\$644,769	64.0%	\$567,397	\$644,769	
						66.0%	\$644,769	\$773,723	66.0%	\$644,769	\$773,723	
						67.0%	\$773,723	\$902,677	67.0%	\$773,723	\$902,677	
						68.0%	\$902,677	\$1,031,630	68.0%	\$902,677	\$1,031,630	
						69.0%	\$1,031,630	\$1,160,584	69.0%	\$1,031,630	\$1,160,584	
						70.0%	\$1,160,584	-	70.0%	\$1,160,584	-	

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.

1967

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	<b>Same as Married Filing Separately</b>	14.0%	\$0	\$1,000		
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		16.0%	\$1,000	\$2,000		
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		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			
						70.0%	\$180,000	-			

Note: Last law to change rates was the Tax Reform Act of 1964.

Adjusted for Inflation			1967			CPI: 33.4						
Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
14.0%	\$0	\$6,718	14.0%	\$0	\$3,359	<b>Same as Married Filing Separately</b>	14.0%	\$0	\$6,718	14.0%	\$0	\$6,718
15.0%	\$6,718	\$13,436	15.0%	\$3,359	\$6,718		16.0%	\$6,718	\$13,436	16.0%	\$6,718	\$13,436
16.0%	\$13,436	\$20,154	16.0%	\$6,718	\$10,077		18.0%	\$13,436	\$26,872	18.0%	\$13,436	\$26,872
17.0%	\$20,154	\$26,872	17.0%	\$10,077	\$13,436		20.0%	\$26,872	\$40,308	20.0%	\$26,872	\$40,308
19.0%	\$26,872	\$53,744	19.0%	\$13,436	\$26,872		22.0%	\$40,308	\$53,744	22.0%	\$40,308	\$53,744
22.0%	\$53,744	\$80,615	22.0%	\$26,872	\$40,308		25.0%	\$53,744	\$67,180	25.0%	\$53,744	\$67,180
25.0%	\$80,615	\$107,487	25.0%	\$40,308	\$53,744		27.0%	\$67,180	\$80,615	27.0%	\$67,180	\$80,615
28.0%	\$107,487	\$134,359	28.0%	\$53,744	\$67,180		31.0%	\$80,615	\$94,051	31.0%	\$80,615	\$94,051
32.0%	\$134,359	\$161,231	32.0%	\$67,180	\$80,615		32.0%	\$94,051	\$107,487	32.0%	\$94,051	\$107,487
36.0%	\$161,231	\$188,103	36.0%	\$80,615	\$94,051		35.0%	\$107,487	\$120,923	35.0%	\$107,487	\$120,923
39.0%	\$188,103	\$214,974	39.0%	\$94,051	\$107,487		36.0%	\$120,923	\$134,359	36.0%	\$120,923	\$134,359
42.0%	\$214,974	\$241,846	42.0%	\$107,487	\$120,923		40.0%	\$134,359	\$147,795	40.0%	\$134,359	\$147,795
45.0%	\$241,846	\$268,718	45.0%	\$120,923	\$134,359		41.0%	\$147,795	\$161,231	41.0%	\$147,795	\$161,231
48.0%	\$268,718	\$295,590	48.0%	\$134,359	\$147,795		43.0%	\$161,231	\$174,667	43.0%	\$161,231	\$174,667
50.0%	\$295,590	\$349,334	50.0%	\$147,795	\$174,667		45.0%	\$174,667	\$188,103	45.0%	\$174,667	\$188,103
53.0%	\$349,334	\$429,949	53.0%	\$174,667	\$214,974		46.0%	\$188,103	\$214,974	46.0%	\$188,103	\$214,974
55.0%	\$429,949	\$510,564	55.0%	\$214,974	\$255,282		48.0%	\$214,974	\$241,846	48.0%	\$214,974	\$241,846
58.0%	\$510,564	\$591,180	58.0%	\$255,282	\$295,590		50.0%	\$241,846	\$255,282	50.0%	\$241,846	\$255,282
60.0%	\$591,180	\$671,795	60.0%	\$295,590	\$335,898		52.0%	\$255,282	\$268,718	52.0%	\$255,282	\$268,718
62.0%	\$671,795	\$806,154	62.0%	\$335,898	\$403,077		53.0%	\$268,718	\$295,590	53.0%	\$268,718	\$295,590
64.0%	\$806,154	\$940,513	64.0%	\$403,077	\$470,257	55.0%	\$295,590	\$335,898	55.0%	\$295,590	\$335,898	
66.0%	\$940,513	\$1,074,872	66.0%	\$470,257	\$537,436	56.0%	\$335,898	\$349,334	56.0%	\$335,898	\$349,334	
68.0%	\$1,074,872	\$1,209,232	68.0%	\$537,436	\$604,616	58.0%	\$349,334	\$429,949	58.0%	\$349,334	\$429,949	
69.0%	\$1,209,232	\$1,343,591	69.0%	\$604,616	\$671,795	59.0%	\$429,949	\$470,257	59.0%	\$429,949	\$470,257	
70.0%	\$1,343,591	-	70.0%	\$671,795	-	61.0%	\$470,257	\$510,564	61.0%	\$470,257	\$510,564	
						62.0%	\$510,564	\$537,436	62.0%	\$510,564	\$537,436	
						63.0%	\$537,436	\$591,180	63.0%	\$537,436	\$591,180	
						64.0%	\$591,180	\$671,795	64.0%	\$591,180	\$671,795	
						66.0%	\$671,795	\$806,154	66.0%	\$671,795	\$806,154	
						67.0%	\$806,154	\$940,513	67.0%	\$806,154	\$940,513	
						68.0%	\$940,513	\$1,074,872	68.0%	\$940,513	\$1,074,872	
						69.0%	\$1,074,872	\$1,209,232	69.0%	\$1,074,872	\$1,209,232	
						70.0%	\$1,209,232	-	70.0%	\$1,209,232	-	

Note: Last law to change rates was the Tax Reform Act of 1964.



1966

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
14.0%	\$0	\$1,000	14.0%	\$0	\$500	<b>Same as Married Filing Separately</b>	14.0%	\$0	\$1,000	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		16.0%	\$1,000	\$2,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		18.0%	\$2,000	\$4,000	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000		20.0%	\$4,000	\$6,000	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%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000		25.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000		27.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000		31.0%	\$12,000	\$14,000	31.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000		32.0%	\$14,000	\$16,000	32.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000		35.0%	\$16,000	\$18,000	35.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000		36.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000		40.0%	\$20,000	\$22,000	40.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000		41.0%	\$22,000	\$24,000	41.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000		43.0%	\$24,000	\$26,000	43.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000		45.0%	\$26,000	\$28,000	45.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000		46.0%	\$28,000	\$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	48.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000		50.0%	\$36,000	\$38,000	50.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000		52.0%	\$38,000	\$40,000	52.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000		53.0%	\$40,000	\$44,000	53.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000	55.0%	\$44,000	\$50,000	
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000	56.0%	\$50,000	\$52,000	
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000	58.0%	\$52,000	\$64,000	
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000	59.0%	\$64,000	\$70,000	
70.0%	\$200,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000	61.0%	\$70,000	\$76,000	
						62.0%	\$76,000	\$80,000	62.0%	\$76,000	\$80,000	
						63.0%	\$80,000	\$88,000	63.0%	\$80,000	\$88,000	
						64.0%	\$88,000	\$100,000	64.0%	\$88,000	\$100,000	
						66.0%	\$100,000	\$120,000	66.0%	\$100,000	\$120,000	
						67.0%	\$120,000	\$140,000	67.0%	\$120,000	\$140,000	
						68.0%	\$140,000	\$160,000	68.0%	\$140,000	\$160,000	
						69.0%	\$160,000	\$180,000	69.0%	\$160,000	\$180,000	
						70.0%	\$180,000	-	70.0%	\$180,000	-	

Note: Last law to change rates was the Tax Reform Act of 1964.

Adjusted for Inflation			1966			CPI: 32.4			Head of Household			
Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
14.0%	\$0	\$6,925	14.0%	\$0	\$3,463	<b>Same as Married Filing Separately</b>	14.0%	\$0	\$6,925	14.0%	\$0	\$6,925
15.0%	\$6,925	\$13,851	15.0%	\$3,463	\$6,925		16.0%	\$6,925	\$13,851	16.0%	\$6,925	\$13,851
16.0%	\$13,851	\$20,776	16.0%	\$6,925	\$10,388		18.0%	\$13,851	\$27,701	18.0%	\$13,851	\$27,701
17.0%	\$20,776	\$27,701	17.0%	\$10,388	\$13,851		20.0%	\$27,701	\$41,552	20.0%	\$27,701	\$41,552
19.0%	\$27,701	\$55,402	19.0%	\$13,851	\$27,701		22.0%	\$41,552	\$55,402	22.0%	\$41,552	\$55,402
22.0%	\$55,402	\$83,104	22.0%	\$27,701	\$41,552		25.0%	\$55,402	\$69,253	25.0%	\$55,402	\$69,253
25.0%	\$83,104	\$110,805	25.0%	\$41,552	\$55,402		27.0%	\$69,253	\$83,104	27.0%	\$69,253	\$83,104
28.0%	\$110,805	\$138,506	28.0%	\$55,402	\$69,253		31.0%	\$83,104	\$96,954	31.0%	\$83,104	\$96,954
32.0%	\$138,506	\$166,207	32.0%	\$69,253	\$83,104		32.0%	\$96,954	\$110,805	32.0%	\$96,954	\$110,805
36.0%	\$166,207	\$193,908	36.0%	\$83,104	\$96,954		35.0%	\$110,805	\$124,655	35.0%	\$110,805	\$124,655
39.0%	\$193,908	\$221,610	39.0%	\$96,954	\$110,805		36.0%	\$124,655	\$138,506	36.0%	\$124,655	\$138,506
42.0%	\$221,610	\$249,311	42.0%	\$110,805	\$124,655		40.0%	\$138,506	\$152,357	40.0%	\$138,506	\$152,357
45.0%	\$249,311	\$277,012	45.0%	\$124,655	\$138,506		41.0%	\$152,357	\$166,207	41.0%	\$152,357	\$166,207
48.0%	\$277,012	\$304,713	48.0%	\$138,506	\$152,357		43.0%	\$166,207	\$180,058	43.0%	\$166,207	\$180,058
50.0%	\$304,713	\$360,115	50.0%	\$152,357	\$180,058		45.0%	\$180,058	\$193,908	45.0%	\$180,058	\$193,908
53.0%	\$360,115	\$443,219	53.0%	\$180,058	\$221,610		46.0%	\$193,908	\$221,610	46.0%	\$193,908	\$221,610
55.0%	\$443,219	\$526,323	55.0%	\$221,610	\$263,161		48.0%	\$221,610	\$249,311	48.0%	\$221,610	\$249,311
58.0%	\$526,323	\$609,426	58.0%	\$263,161	\$304,713		50.0%	\$249,311	\$263,161	50.0%	\$249,311	\$263,161
60.0%	\$609,426	\$692,530	60.0%	\$304,713	\$346,265		52.0%	\$263,161	\$277,012	52.0%	\$263,161	\$277,012
62.0%	\$692,530	\$831,036	62.0%	\$346,265	\$415,518		53.0%	\$277,012	\$304,713	53.0%	\$277,012	\$304,713
64.0%	\$831,036	\$969,542	64.0%	\$415,518	\$484,771	55.0%	\$304,713	\$346,265	55.0%	\$304,713	\$346,265	
66.0%	\$969,542	\$1,108,048	66.0%	\$484,771	\$554,024	56.0%	\$346,265	\$360,115	56.0%	\$346,265	\$360,115	
68.0%	\$1,108,048	\$1,246,553	68.0%	\$554,024	\$623,277	58.0%	\$360,115	\$443,219	58.0%	\$360,115	\$443,219	
69.0%	\$1,246,553	\$1,385,059	69.0%	\$623,277	\$692,530	59.0%	\$443,219	\$484,771	59.0%	\$443,219	\$484,771	
70.0%	\$1,385,059	-	70.0%	\$692,530	-	61.0%	\$484,771	\$526,323	61.0%	\$484,771	\$526,323	
						62.0%	\$526,323	\$554,024	62.0%	\$526,323	\$554,024	
						63.0%	\$554,024	\$609,426	63.0%	\$554,024	\$609,426	
						64.0%	\$609,426	\$692,530	64.0%	\$609,426	\$692,530	
						66.0%	\$692,530	\$831,036	66.0%	\$692,530	\$831,036	
						67.0%	\$831,036	\$969,542	67.0%	\$831,036	\$969,542	
						68.0%	\$969,542	\$1,108,048	68.0%	\$969,542	\$1,108,048	
						69.0%	\$1,108,048	\$1,246,553	69.0%	\$1,108,048	\$1,246,553	
						70.0%	\$1,246,553	-	70.0%	\$1,246,553	-	

Note: Last law to change rates was the Tax Reform Act of 1964.

1965

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
14.0%	\$0	\$1,000	14.0%	\$0	\$500	<b>Same as Married Filing Separately</b>	14.0%	\$0	\$1,000	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		16.0%	\$1,000	\$2,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		18.0%	\$2,000	\$4,000	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000		20.0%	\$4,000	\$6,000	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%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000		25.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000		27.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000		31.0%	\$12,000	\$14,000	31.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000		32.0%	\$14,000	\$16,000	32.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000		35.0%	\$16,000	\$18,000	35.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000		36.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000		40.0%	\$20,000	\$22,000	40.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000		41.0%	\$22,000	\$24,000	41.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000		43.0%	\$24,000	\$26,000	43.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000		45.0%	\$26,000	\$28,000	45.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000		46.0%	\$28,000	\$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	48.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000		50.0%	\$36,000	\$38,000	50.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000		52.0%	\$38,000	\$40,000	52.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000		53.0%	\$40,000	\$44,000	53.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000	55.0%	\$44,000	\$50,000	
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000	56.0%	\$50,000	\$52,000	
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000	58.0%	\$52,000	\$64,000	
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000	59.0%	\$64,000	\$70,000	
70.0%	\$200,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000	61.0%	\$70,000	\$76,000	
						62.0%	\$76,000	\$80,000	62.0%	\$76,000	\$80,000	
						63.0%	\$80,000	\$88,000	63.0%	\$80,000	\$88,000	
						64.0%	\$88,000	\$100,000	64.0%	\$88,000	\$100,000	
						66.0%	\$100,000	\$120,000	66.0%	\$100,000	\$120,000	
						67.0%	\$120,000	\$140,000	67.0%	\$120,000	\$140,000	
						68.0%	\$140,000	\$160,000	68.0%	\$140,000	\$160,000	
						69.0%	\$160,000	\$180,000	69.0%	\$160,000	\$180,000	
						70.0%	\$180,000	-	70.0%	\$180,000	-	

Note: Last law to change rates was the Tax Reform Act of 1964.

Adjusted for Inflation			1965			CPI: 31.5			Head of Household			
Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
14.0%	\$0	\$7,123	14.0%	\$0	\$3,562	<b>Same as Married Filing Separately</b>	14.0%	\$0	\$7,123	14.0%	\$0	\$7,123
15.0%	\$7,123	\$14,246	15.0%	\$3,562	\$7,123		16.0%	\$7,123	\$14,246	16.0%	\$7,123	\$14,246
16.0%	\$14,246	\$21,369	16.0%	\$7,123	\$10,685		18.0%	\$14,246	\$28,493	18.0%	\$14,246	\$28,493
17.0%	\$21,369	\$28,493	17.0%	\$10,685	\$14,246		20.0%	\$28,493	\$42,739	20.0%	\$28,493	\$42,739
19.0%	\$28,493	\$56,985	19.0%	\$14,246	\$28,493		22.0%	\$42,739	\$56,985	22.0%	\$42,739	\$56,985
22.0%	\$56,985	\$85,478	22.0%	\$28,493	\$42,739		25.0%	\$56,985	\$71,232	25.0%	\$56,985	\$71,232
25.0%	\$85,478	\$113,971	25.0%	\$42,739	\$56,985		27.0%	\$71,232	\$85,478	27.0%	\$71,232	\$85,478
28.0%	\$113,971	\$142,463	28.0%	\$56,985	\$71,232		31.0%	\$85,478	\$99,724	31.0%	\$85,478	\$99,724
32.0%	\$142,463	\$170,956	32.0%	\$71,232	\$85,478		32.0%	\$99,724	\$113,971	32.0%	\$99,724	\$113,971
36.0%	\$170,956	\$199,449	36.0%	\$85,478	\$99,724		35.0%	\$113,971	\$128,217	35.0%	\$113,971	\$128,217
39.0%	\$199,449	\$227,941	39.0%	\$99,724	\$113,971	36.0%	\$128,217	\$142,463	36.0%	\$128,217	\$142,463	
42.0%	\$227,941	\$256,434	42.0%	\$113,971	\$128,217	40.0%	\$142,463	\$156,710	40.0%	\$142,463	\$156,710	
45.0%	\$256,434	\$284,927	45.0%	\$128,217	\$142,463	41.0%	\$156,710	\$170,956	41.0%	\$156,710	\$170,956	
48.0%	\$284,927	\$313,419	48.0%	\$142,463	\$156,710	43.0%	\$170,956	\$185,202	43.0%	\$170,956	\$185,202	
50.0%	\$313,419	\$370,404	50.0%	\$156,710	\$185,202	45.0%	\$185,202	\$199,449	45.0%	\$185,202	\$199,449	
53.0%	\$370,404	\$455,882	53.0%	\$185,202	\$227,941	46.0%	\$199,449	\$227,941	46.0%	\$199,449	\$227,941	
55.0%	\$455,882	\$541,360	55.0%	\$227,941	\$270,680	48.0%	\$227,941	\$256,434	48.0%	\$227,941	\$256,434	
58.0%	\$541,360	\$626,838	58.0%	\$270,680	\$313,419	50.0%	\$256,434	\$270,680	50.0%	\$256,434	\$270,680	
60.0%	\$626,838	\$712,316	60.0%	\$313,419	\$356,158	52.0%	\$270,680	\$284,927	52.0%	\$270,680	\$284,927	
62.0%	\$712,316	\$854,780	62.0%	\$356,158	\$427,390	53.0%	\$284,927	\$313,419	53.0%	\$284,927	\$313,419	
64.0%	\$854,780	\$997,243	64.0%	\$427,390	\$498,621	55.0%	\$313,419	\$356,158	55.0%	\$313,419	\$356,158	
66.0%	\$997,243	\$1,139,706	66.0%	\$498,621	\$569,853	56.0%	\$356,158	\$370,404	56.0%	\$356,158	\$370,404	
68.0%	\$1,139,706	\$1,282,169	68.0%	\$569,853	\$641,085	58.0%	\$370,404	\$455,882	58.0%	\$370,404	\$455,882	
69.0%	\$1,282,169	\$1,424,633	69.0%	\$641,085	\$712,316	59.0%	\$455,882	\$498,621	59.0%	\$455,882	\$498,621	
70.0%	\$1,424,633	-	70.0%	\$712,316	-	61.0%	\$498,621	\$541,360	61.0%	\$498,621	\$541,360	
						62.0%	\$541,360	\$569,853	62.0%	\$541,360	\$569,853	
						63.0%	\$569,853	\$626,838	63.0%	\$569,853	\$626,838	
						64.0%	\$626,838	\$712,316	64.0%	\$626,838	\$712,316	
						66.0%	\$712,316	\$854,780	66.0%	\$712,316	\$854,780	
						67.0%	\$854,780	\$997,243	67.0%	\$854,780	\$997,243	
						68.0%	\$997,243	\$1,139,706	68.0%	\$997,243	\$1,139,706	
						69.0%	\$1,139,706	\$1,282,169	69.0%	\$1,139,706	\$1,282,169	
						70.0%	\$1,282,169	-	70.0%	\$1,282,169	-	

Note: Last law to change rates was the Tax Reform Act of 1964.

1964

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		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	<b>Same as Married Filing Separately</b>			17.5%	\$1,000	\$2,000
17.5%	\$2,000	\$3,000	17.5%	\$1,000	\$1,500		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	\$60,000		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	-			

Note: Last law to change rates was the Tax Reform Act of 1964.

Adjusted for Inflation			1964			CPI: 31			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
16.0%	\$0	\$7,238	16.0%	\$0	\$3,619				16.0%	\$0	\$7,238
16.5%	\$7,238	\$14,476	16.5%	\$3,619	\$7,238	<b>Same as Married Filing Separately</b>			17.5%	\$7,238	\$14,476
17.5%	\$14,476	\$21,714	17.5%	\$7,238	\$10,857		19.0%	\$14,476	\$28,952		
18.0%	\$21,714	\$28,952	18.0%	\$10,857	\$14,476		22.0%	\$28,952	\$43,428		
20.0%	\$28,952	\$57,904	20.0%	\$14,476	\$28,952		23.0%	\$43,428	\$57,904		
23.5%	\$57,904	\$86,857	23.5%	\$28,952	\$43,428		27.0%	\$57,904	\$72,381		
27.0%	\$86,857	\$115,809	27.0%	\$43,428	\$57,904		29.0%	\$72,381	\$86,857		
30.5%	\$115,809	\$144,761	30.5%	\$57,904	\$72,381		32.0%	\$86,857	\$101,333		
34.0%	\$144,761	\$173,713	34.0%	\$72,381	\$86,857		34.0%	\$101,333	\$115,809		
37.5%	\$173,713	\$202,665	37.5%	\$86,857	\$101,333		37.5%	\$115,809	\$130,285		
41.0%	\$202,665	\$231,618	41.0%	\$101,333	\$115,809		39.0%	\$130,285	\$144,761		
44.5%	\$231,618	\$260,570	44.5%	\$115,809	\$130,285		42.5%	\$144,761	\$159,237		
47.5%	\$260,570	\$289,522	47.5%	\$130,285	\$144,761		43.5%	\$159,237	\$173,713		
50.5%	\$289,522	\$318,474	50.5%	\$144,761	\$159,237		45.5%	\$173,713	\$188,189		
53.5%	\$318,474	\$376,379	53.5%	\$159,237	\$188,189		47.0%	\$188,189	\$202,665		
56.0%	\$376,379	\$463,235	56.0%	\$188,189	\$231,618		48.5%	\$202,665	\$231,618		
58.5%	\$463,235	\$550,092	58.5%	\$231,618	\$275,046		51.5%	\$231,618	\$260,570		
61.0%	\$550,092	\$636,949	61.0%	\$275,046	\$318,474		53.0%	\$260,570	\$275,046		
63.5%	\$636,949	\$723,805	63.5%	\$318,474	\$361,903		54.0%	\$275,046	\$289,522		
66.0%	\$723,805	\$868,566	66.0%	\$361,903	\$434,283		56.0%	\$289,522	\$318,474		
68.5%	\$868,566	\$1,013,327	68.5%	\$434,283	\$506,664		58.5%	\$318,474	\$361,903		
71.0%	\$1,013,327	\$1,158,088	71.0%	\$506,664	\$579,044		59.5%	\$361,903	\$376,379		
73.5%	\$1,158,088	\$1,302,849	73.5%	\$579,044	\$651,425		61.0%	\$376,379	\$434,283		
75.0%	\$1,302,849	\$1,447,610	75.0%	\$651,425	\$723,805	62.0%	\$434,283	\$463,235			
76.5%	\$1,447,610	\$2,895,221	76.5%	\$723,805	\$1,447,610	63.5%	\$463,235	\$506,664			
77.0%	\$2,895,221	-	77.0%	\$1,447,610	-	65.0%	\$506,664	\$550,092			
						66.0%	\$550,092	\$579,044			
						67.0%	\$579,044	\$636,949			
						69.0%	\$636,949	\$651,425			
						69.5%	\$651,425	\$723,805			
						71.0%	\$723,805	\$868,566			
						72.5%	\$868,566	\$1,013,327			
						74.0%	\$1,013,327	\$1,158,088			
						75.0%	\$1,158,088	\$1,302,849			
						75.5%	\$1,302,849	\$1,447,610			
						77.0%	\$1,447,610	-			

Note: Last law to change rates was the Tax Reform Act of 1964.

1963

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	21.0%	\$0	\$2,000	20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000	24.0%	\$4,000	\$6,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$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	30.0%	\$8,000	\$10,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$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	36.0%	\$12,000	\$14,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$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	42.0%	\$16,000	\$18,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$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	47.0%	\$20,000	\$22,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000	49.0%	\$22,000	\$24,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000	52.0%	\$24,000	\$28,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000	54.0%	\$28,000	\$32,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		58.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		62.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		66.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		68.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		71.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000	
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000	
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000	
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000	
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000	
						90.0%	\$200,000	\$300,000	90.0%	\$200,000	\$300,000	
						91.0%	\$300,000	-	91.0%	\$300,000	-	

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

1962

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	21.0%	\$0	\$2,000	20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000	24.0%	\$4,000	\$6,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$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	30.0%	\$8,000	\$10,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$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	36.0%	\$12,000	\$14,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$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	42.0%	\$16,000	\$18,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$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	47.0%	\$20,000	\$22,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000	49.0%	\$22,000	\$24,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000	52.0%	\$24,000	\$28,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000	54.0%	\$28,000	\$32,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		58.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		62.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		66.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		68.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		71.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000	
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000	
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000	
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000	
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000	
						90.0%	\$200,000	\$300,000	90.0%	\$200,000	\$300,000	
						91.0%	\$300,000	-	91.0%	\$300,000	-	

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

Adjusted for Inflation			1963			CPI: 30.6			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$29,331	20.0%	\$0	\$14,665	<b>Same as Married Filing Separately</b>			20.0%	\$0	\$14,665
22.0%	\$29,331	\$58,661	22.0%	\$14,665	\$29,331		21.0%	\$14,665	\$29,331		
26.0%	\$58,661	\$87,992	26.0%	\$29,331	\$43,996		24.0%	\$29,331	\$43,996		
30.0%	\$87,992	\$117,323	30.0%	\$43,996	\$58,661		26.0%	\$43,996	\$58,661		
34.0%	\$117,323	\$146,653	34.0%	\$58,661	\$73,327		30.0%	\$58,661	\$73,327		
38.0%	\$146,653	\$175,984	38.0%	\$73,327	\$87,992		32.0%	\$73,327	\$87,992		
43.0%	\$175,984	\$205,315	43.0%	\$87,992	\$102,657		36.0%	\$87,992	\$102,657		
47.0%	\$205,315	\$234,645	47.0%	\$102,657	\$117,323		39.0%	\$102,657	\$117,323		
50.0%	\$234,645	\$263,976	50.0%	\$117,323	\$131,988		42.0%	\$117,323	\$131,988		
53.0%	\$263,976	\$293,307	53.0%	\$131,988	\$146,653		43.0%	\$131,988	\$146,653		
56.0%	\$293,307	\$322,637	56.0%	\$146,653	\$161,319		47.0%	\$146,653	\$161,319		
59.0%	\$322,637	\$381,299	59.0%	\$161,319	\$190,649		49.0%	\$161,319	\$175,984		
62.0%	\$381,299	\$469,291	62.0%	\$190,649	\$234,645		52.0%	\$175,984	\$205,315		
65.0%	\$469,291	\$557,283	65.0%	\$234,645	\$278,641		54.0%	\$205,315	\$234,645		
69.0%	\$557,283	\$645,275	69.0%	\$278,641	\$322,637		58.0%	\$234,645	\$278,641		
72.0%	\$645,275	\$733,267	72.0%	\$322,637	\$366,633		62.0%	\$278,641	\$322,637		
75.0%	\$733,267	\$879,920	75.0%	\$366,633	\$439,960		66.0%	\$322,637	\$366,633		
78.0%	\$879,920	\$1,026,573	78.0%	\$439,960	\$513,287		68.0%	\$366,633	\$439,960		
81.0%	\$1,026,573	\$1,173,227	81.0%	\$513,287	\$586,613		71.0%	\$439,960	\$513,287		
84.0%	\$1,173,227	\$1,319,880	84.0%	\$586,613	\$659,940	74.0%	\$513,287	\$586,613			
87.0%	\$1,319,880	\$1,466,533	87.0%	\$659,940	\$733,267	76.0%	\$586,613	\$659,940			
89.0%	\$1,466,533	\$2,199,800	89.0%	\$733,267	\$1,099,900	80.0%	\$659,940	\$733,267			
90.0%	\$2,199,800	\$2,933,067	90.0%	\$1,099,900	\$1,466,533	83.0%	\$733,267	\$1,099,900			
91.0%	\$2,933,067	-	91.0%	\$1,466,533	-	87.0%	\$1,099,900	\$1,466,533			
						90.0%	\$1,466,533	\$2,199,800			
						91.0%	\$2,199,800	-			

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

Adjusted for Inflation			1962			CPI: 30.2			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$29,719	20.0%	\$0	\$14,860	<b>Same as Married Filing Separately</b>			20.0%	\$0	\$14,860
22.0%	\$29,719	\$59,438	22.0%	\$14,860	\$29,719		21.0%	\$14,860	\$29,719		
26.0%	\$59,438	\$89,157	26.0%	\$29,719	\$44,579		24.0%	\$29,719	\$44,579		
30.0%	\$89,157	\$118,877	30.0%	\$44,579	\$59,438		26.0%	\$44,579	\$59,438		
34.0%	\$118,877	\$148,596	34.0%	\$59,438	\$74,298		30.0%	\$59,438	\$74,298		
38.0%	\$148,596	\$178,315	38.0%	\$74,298	\$89,157		32.0%	\$74,298	\$89,157		
43.0%	\$178,315	\$208,034	43.0%	\$89,157	\$104,017		36.0%	\$89,157	\$104,017		
47.0%	\$208,034	\$237,753	47.0%	\$104,017	\$118,877		39.0%	\$104,017	\$118,877		
50.0%	\$237,753	\$267,472	50.0%	\$118,877	\$133,736		42.0%	\$118,877	\$133,736		
53.0%	\$267,472	\$297,192	53.0%	\$133,736	\$148,596		43.0%	\$133,736	\$148,596		
56.0%	\$297,192	\$326,911	56.0%	\$148,596	\$163,455		47.0%	\$148,596	\$163,455		
59.0%	\$326,911	\$386,349	59.0%	\$163,455	\$193,175		49.0%	\$163,455	\$178,315		
62.0%	\$386,349	\$475,506	62.0%	\$193,175	\$237,753		52.0%	\$178,315	\$208,034		
65.0%	\$475,506	\$564,664	65.0%	\$237,753	\$282,332		54.0%	\$208,034	\$237,753		
69.0%	\$564,664	\$653,821	69.0%	\$282,332	\$326,911		58.0%	\$237,753	\$282,332		
72.0%	\$653,821	\$742,979	72.0%	\$326,911	\$371,489		62.0%	\$282,332	\$326,911		
75.0%	\$742,979	\$891,575	75.0%	\$371,489	\$445,787		66.0%	\$326,911	\$371,489		
78.0%	\$891,575	\$1,040,170	78.0%	\$445,787	\$520,085		68.0%	\$371,489	\$445,787		
81.0%	\$1,040,170	\$1,188,766	81.0%	\$520,085	\$594,383		71.0%	\$445,787	\$520,085		
84.0%	\$1,188,766	\$1,337,362	84.0%	\$594,383	\$668,681	74.0%	\$520,085	\$594,383			
87.0%	\$1,337,362	\$1,485,958	87.0%	\$668,681	\$742,979	76.0%	\$594,383	\$668,681			
89.0%	\$1,485,958	\$2,228,937	89.0%	\$742,979	\$1,114,468	80.0%	\$668,681	\$742,979			
90.0%	\$2,228,937	\$2,971,916	90.0%	\$1,114,468	\$1,485,958	83.0%	\$742,979	\$1,114,468			
91.0%	\$2,971,916	-	91.0%	\$1,485,958	-	87.0%	\$1,114,468	\$1,485,958			
						90.0%	\$1,485,958	\$2,228,937			
						91.0%	\$2,228,937	-			

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



1961

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	21.0%	\$0	\$2,000	20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000	24.0%	\$4,000	\$6,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$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	30.0%	\$8,000	\$10,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$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	36.0%	\$12,000	\$14,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$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	42.0%	\$16,000	\$18,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$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	47.0%	\$20,000	\$22,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000	49.0%	\$22,000	\$24,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000	52.0%	\$24,000	\$28,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000	54.0%	\$28,000	\$32,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		58.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		62.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		66.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		68.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		71.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000	
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000	
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000	
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000	
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000	
						90.0%	\$200,000	\$300,000	90.0%	\$200,000	\$300,000	
						91.0%	\$300,000	-	91.0%	\$300,000	-	

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

1960

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	20.0%	\$0	\$2,000	20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000	24.0%	\$4,000	\$6,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$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	30.0%	\$8,000	\$10,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$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	36.0%	\$12,000	\$14,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$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	42.0%	\$16,000	\$18,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$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	47.0%	\$20,000	\$22,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000	49.0%	\$22,000	\$24,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000	52.0%	\$24,000	\$28,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000	54.0%	\$28,000	\$32,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		58.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		62.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		66.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		68.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		71.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000	
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000	
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000	
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000	
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000	
						90.0%	\$200,000	\$300,000	90.0%	\$200,000	\$300,000	
						91.0%	\$300,000	-	91.0%	\$300,000	-	

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

Adjusted for Inflation						1961	CPI: 29.9				
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$30,017	20.0%	\$0	\$15,009	<b>Same as Married Filing Separately</b>			20.0%	\$0	\$15,009
22.0%	\$30,017	\$60,035	22.0%	\$15,009	\$30,017		21.0%	\$15,009	\$30,017		
26.0%	\$60,035	\$90,052	26.0%	\$30,017	\$45,026		24.0%	\$30,017	\$45,026		
30.0%	\$90,052	\$120,069	30.0%	\$45,026	\$60,035		26.0%	\$45,026	\$60,035		
34.0%	\$120,069	\$150,087	34.0%	\$60,035	\$75,043		30.0%	\$60,035	\$75,043		
38.0%	\$150,087	\$180,104	38.0%	\$75,043	\$90,052		32.0%	\$75,043	\$90,052		
43.0%	\$180,104	\$210,121	43.0%	\$90,052	\$105,061		36.0%	\$90,052	\$105,061		
47.0%	\$210,121	\$240,139	47.0%	\$105,061	\$120,069		39.0%	\$105,061	\$120,069		
50.0%	\$240,139	\$270,156	50.0%	\$120,069	\$135,078		42.0%	\$120,069	\$135,078		
53.0%	\$270,156	\$300,173	53.0%	\$135,078	\$150,087		43.0%	\$135,078	\$150,087		
56.0%	\$300,173	\$330,191	56.0%	\$150,087	\$165,095		47.0%	\$150,087	\$165,095		
59.0%	\$330,191	\$390,225	59.0%	\$165,095	\$195,113		49.0%	\$165,095	\$180,104		
62.0%	\$390,225	\$480,277	62.0%	\$195,113	\$240,139		52.0%	\$180,104	\$210,121		
65.0%	\$480,277	\$570,329	65.0%	\$240,139	\$285,165		54.0%	\$210,121	\$240,139		
69.0%	\$570,329	\$660,382	69.0%	\$285,165	\$330,191		58.0%	\$240,139	\$285,165		
72.0%	\$660,382	\$750,434	72.0%	\$330,191	\$375,217		62.0%	\$285,165	\$330,191		
75.0%	\$750,434	\$900,520	75.0%	\$375,217	\$450,260		66.0%	\$330,191	\$375,217		
78.0%	\$900,520	\$1,050,607	78.0%	\$450,260	\$525,303		68.0%	\$375,217	\$450,260		
81.0%	\$1,050,607	\$1,200,694	81.0%	\$525,303	\$600,347		71.0%	\$450,260	\$525,303		
84.0%	\$1,200,694	\$1,350,780	84.0%	\$600,347	\$675,390	74.0%	\$525,303	\$600,347			
87.0%	\$1,350,780	\$1,500,867	87.0%	\$675,390	\$750,434	76.0%	\$600,347	\$675,390			
89.0%	\$1,500,867	\$2,251,301	89.0%	\$750,434	\$1,125,650	80.0%	\$675,390	\$750,434			
90.0%	\$2,251,301	\$3,001,734	90.0%	\$1,125,650	\$1,500,867	83.0%	\$750,434	\$1,125,650			
91.0%	\$3,001,734	-	91.0%	\$1,500,867	-	87.0%	\$1,125,650	\$1,500,867			
						90.0%	\$1,500,867	\$2,251,301			
						91.0%	\$2,251,301	-			

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

Adjusted for Inflation						1960	CPI: 29.6				
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$30,322	20.0%	\$0	\$15,161	<b>Same as Married Filing Separately</b>			20.0%	\$0	\$15,161
22.0%	\$30,322	\$60,643	22.0%	\$15,161	\$30,322		21.0%	\$15,161	\$30,322		
26.0%	\$60,643	\$90,965	26.0%	\$30,322	\$45,482		24.0%	\$30,322	\$45,482		
30.0%	\$90,965	\$121,286	30.0%	\$45,482	\$60,643		26.0%	\$45,482	\$60,643		
34.0%	\$121,286	\$151,608	34.0%	\$60,643	\$75,804		30.0%	\$60,643	\$75,804		
38.0%	\$151,608	\$181,929	38.0%	\$75,804	\$90,965		32.0%	\$75,804	\$90,965		
43.0%	\$181,929	\$212,251	43.0%	\$90,965	\$106,125		36.0%	\$90,965	\$106,125		
47.0%	\$212,251	\$242,573	47.0%	\$106,125	\$121,286		39.0%	\$106,125	\$121,286		
50.0%	\$242,573	\$272,894	50.0%	\$121,286	\$136,447		42.0%	\$121,286	\$136,447		
53.0%	\$272,894	\$303,216	53.0%	\$136,447	\$151,608		43.0%	\$136,447	\$151,608		
56.0%	\$303,216	\$333,537	56.0%	\$151,608	\$166,769		47.0%	\$151,608	\$166,769		
59.0%	\$333,537	\$394,180	59.0%	\$166,769	\$197,090		49.0%	\$166,769	\$181,929		
62.0%	\$394,180	\$485,145	62.0%	\$197,090	\$242,573		52.0%	\$181,929	\$212,251		
65.0%	\$485,145	\$576,110	65.0%	\$242,573	\$288,055		54.0%	\$212,251	\$242,573		
69.0%	\$576,110	\$667,075	69.0%	\$288,055	\$333,537		58.0%	\$242,573	\$288,055		
72.0%	\$667,075	\$758,039	72.0%	\$333,537	\$379,020		62.0%	\$288,055	\$333,537		
75.0%	\$758,039	\$909,647	75.0%	\$379,020	\$454,824		66.0%	\$333,537	\$379,020		
78.0%	\$909,647	\$1,061,255	78.0%	\$454,824	\$530,627		68.0%	\$379,020	\$454,824		
81.0%	\$1,061,255	\$1,212,863	81.0%	\$530,627	\$606,431		71.0%	\$454,824	\$530,627		
84.0%	\$1,212,863	\$1,364,471	84.0%	\$606,431	\$682,235	74.0%	\$530,627	\$606,431			
87.0%	\$1,364,471	\$1,516,079	87.0%	\$682,235	\$758,039	76.0%	\$606,431	\$682,235			
89.0%	\$1,516,079	\$2,274,118	89.0%	\$758,039	\$1,137,059	80.0%	\$682,235	\$758,039			
90.0%	\$2,274,118	\$3,032,157	90.0%	\$1,137,059	\$1,516,079	83.0%	\$758,039	\$1,137,059			
91.0%	\$3,032,157	-	91.0%	\$1,516,079	-	87.0%	\$1,137,059	\$1,516,079			
						90.0%	\$1,516,079	\$2,274,118			
						91.0%	\$2,274,118	-			

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

1959

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	20.0%	\$0	\$2,000	21.0%	\$2,000	\$4,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		24.0%	\$4,000	\$6,000	26.0%	\$6,000	\$8,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		30.0%	\$6,000	\$8,000	30.0%	\$8,000	\$10,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		34.0%	\$8,000	\$10,000	32.0%	\$10,000	\$12,000
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		38.0%	\$10,000	\$12,000	36.0%	\$12,000	\$14,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		43.0%	\$12,000	\$14,000	39.0%	\$14,000	\$16,000
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		47.0%	\$14,000	\$16,000	42.0%	\$16,000	\$18,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		50.0%	\$16,000	\$18,000	43.0%	\$18,000	\$20,000
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		53.0%	\$18,000	\$20,000	47.0%	\$20,000	\$22,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		56.0%	\$20,000	\$22,000	49.0%	\$22,000	\$24,000
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		59.0%	\$22,000	\$26,000	52.0%	\$24,000	\$28,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		62.0%	\$26,000	\$32,000	54.0%	\$28,000	\$32,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		65.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		69.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		72.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		75.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		78.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		81.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		84.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000		87.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000		89.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	90.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000	
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	91.0%	\$200,000	-	90.0%	\$200,000	\$300,000	
91.0%	\$400,000	-	91.0%	\$200,000	-				91.0%	\$300,000	-	

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

1958

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	20.0%	\$0	\$2,000	21.0%	\$2,000	\$4,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		24.0%	\$4,000	\$6,000	26.0%	\$6,000	\$8,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		30.0%	\$6,000	\$8,000	30.0%	\$8,000	\$10,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		34.0%	\$8,000	\$10,000	32.0%	\$10,000	\$12,000
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		38.0%	\$10,000	\$12,000	36.0%	\$12,000	\$14,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		43.0%	\$12,000	\$14,000	39.0%	\$14,000	\$16,000
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		47.0%	\$14,000	\$16,000	42.0%	\$16,000	\$18,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		50.0%	\$16,000	\$18,000	43.0%	\$18,000	\$20,000
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		53.0%	\$18,000	\$20,000	47.0%	\$20,000	\$22,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		56.0%	\$20,000	\$22,000	49.0%	\$22,000	\$24,000
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		59.0%	\$22,000	\$26,000	52.0%	\$24,000	\$28,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		62.0%	\$26,000	\$32,000	54.0%	\$28,000	\$32,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		65.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		69.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		72.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		75.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		78.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		81.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		84.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000		87.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000		89.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	90.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000	
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	91.0%	\$200,000	-	90.0%	\$200,000	\$300,000	
91.0%	\$400,000	-	91.0%	\$200,000	-				91.0%	\$300,000	-	

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

Adjusted for Inflation			1959			CPI: 29.1			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$30,843	20.0%	\$0	\$15,421	<b>Same as Married Filing Separately</b>			20.0%	\$0	\$15,421
22.0%	\$30,843	\$61,685	22.0%	\$15,421	\$30,843		21.0%	\$15,421	\$30,843		
26.0%	\$61,685	\$92,528	26.0%	\$30,843	\$46,264		24.0%	\$30,843	\$46,264		
30.0%	\$92,528	\$123,370	30.0%	\$46,264	\$61,685		26.0%	\$46,264	\$61,685		
34.0%	\$123,370	\$154,213	34.0%	\$61,685	\$77,106		30.0%	\$61,685	\$77,106		
38.0%	\$154,213	\$185,055	38.0%	\$77,106	\$92,528		32.0%	\$77,106	\$92,528		
43.0%	\$185,055	\$215,898	43.0%	\$92,528	\$107,949		36.0%	\$92,528	\$107,949		
47.0%	\$215,898	\$246,740	47.0%	\$107,949	\$123,370		39.0%	\$107,949	\$123,370		
50.0%	\$246,740	\$277,583	50.0%	\$123,370	\$138,792		42.0%	\$123,370	\$138,792		
53.0%	\$277,583	\$308,426	53.0%	\$138,792	\$154,213		43.0%	\$138,792	\$154,213		
56.0%	\$308,426	\$339,268	56.0%	\$154,213	\$169,634		47.0%	\$154,213	\$169,634		
59.0%	\$339,268	\$400,953	59.0%	\$169,634	\$200,477		49.0%	\$169,634	\$185,055		
62.0%	\$400,953	\$493,481	62.0%	\$200,477	\$246,740		52.0%	\$185,055	\$215,898		
65.0%	\$493,481	\$586,009	65.0%	\$246,740	\$293,004		54.0%	\$215,898	\$246,740		
69.0%	\$586,009	\$678,536	69.0%	\$293,004	\$339,268		58.0%	\$246,740	\$293,004		
72.0%	\$678,536	\$771,064	72.0%	\$339,268	\$385,532		62.0%	\$293,004	\$339,268		
75.0%	\$771,064	\$925,277	75.0%	\$385,532	\$462,638		66.0%	\$339,268	\$385,532		
78.0%	\$925,277	\$1,079,490	78.0%	\$462,638	\$539,745		68.0%	\$385,532	\$462,638		
81.0%	\$1,079,490	\$1,233,702	81.0%	\$539,745	\$616,851		71.0%	\$462,638	\$539,745		
84.0%	\$1,233,702	\$1,387,915	84.0%	\$616,851	\$693,958		74.0%	\$539,745	\$616,851		
87.0%	\$1,387,915	\$1,542,128	87.0%	\$693,958	\$771,064		76.0%	\$616,851	\$693,958		
89.0%	\$1,542,128	\$2,313,192	89.0%	\$771,064	\$1,156,596	80.0%	\$693,958	\$771,064			
90.0%	\$2,313,192	\$3,084,256	90.0%	\$1,156,596	\$1,542,128	83.0%	\$771,064	\$1,156,596			
91.0%	\$3,084,256	-	91.0%	\$1,542,128	-	87.0%	\$1,156,596	\$1,542,128			
						90.0%	\$1,542,128	\$2,313,192			
						91.0%	\$2,313,192	-			

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

Adjusted for Inflation			1958			CPI: 28.9			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$31,056	20.0%	\$0	\$15,528	<b>Same as Married Filing Separately</b>			20.0%	\$0	\$15,528
22.0%	\$31,056	\$62,112	22.0%	\$15,528	\$31,056		21.0%	\$15,528	\$31,056		
26.0%	\$62,112	\$93,168	26.0%	\$31,056	\$46,584		24.0%	\$31,056	\$46,584		
30.0%	\$93,168	\$124,224	30.0%	\$46,584	\$62,112		26.0%	\$46,584	\$62,112		
34.0%	\$124,224	\$155,280	34.0%	\$62,112	\$77,640		30.0%	\$62,112	\$77,640		
38.0%	\$155,280	\$186,336	38.0%	\$77,640	\$93,168		32.0%	\$77,640	\$93,168		
43.0%	\$186,336	\$217,392	43.0%	\$93,168	\$108,696		36.0%	\$93,168	\$108,696		
47.0%	\$217,392	\$248,448	47.0%	\$108,696	\$124,224		39.0%	\$108,696	\$124,224		
50.0%	\$248,448	\$279,504	50.0%	\$124,224	\$139,752		42.0%	\$124,224	\$139,752		
53.0%	\$279,504	\$310,560	53.0%	\$139,752	\$155,280		43.0%	\$139,752	\$155,280		
56.0%	\$310,560	\$341,616	56.0%	\$155,280	\$170,808		47.0%	\$155,280	\$170,808		
59.0%	\$341,616	\$403,728	59.0%	\$170,808	\$201,864		49.0%	\$170,808	\$186,336		
62.0%	\$403,728	\$496,896	62.0%	\$201,864	\$248,448		52.0%	\$186,336	\$217,392		
65.0%	\$496,896	\$590,064	65.0%	\$248,448	\$295,032		54.0%	\$217,392	\$248,448		
69.0%	\$590,064	\$683,232	69.0%	\$295,032	\$341,616		58.0%	\$248,448	\$295,032		
72.0%	\$683,232	\$776,400	72.0%	\$341,616	\$388,200		62.0%	\$295,032	\$341,616		
75.0%	\$776,400	\$931,680	75.0%	\$388,200	\$465,840		66.0%	\$341,616	\$388,200		
78.0%	\$931,680	\$1,086,960	78.0%	\$465,840	\$543,480		68.0%	\$388,200	\$465,840		
81.0%	\$1,086,960	\$1,242,240	81.0%	\$543,480	\$621,120		71.0%	\$465,840	\$543,480		
84.0%	\$1,242,240	\$1,397,520	84.0%	\$621,120	\$698,760		74.0%	\$543,480	\$621,120		
87.0%	\$1,397,520	\$1,552,800	87.0%	\$698,760	\$776,400		76.0%	\$621,120	\$698,760		
89.0%	\$1,552,800	\$2,329,200	89.0%	\$776,400	\$1,164,600	80.0%	\$698,760	\$776,400			
90.0%	\$2,329,200	\$3,105,600	90.0%	\$1,164,600	\$1,552,800	83.0%	\$776,400	\$1,164,600			
91.0%	\$3,105,600	-	91.0%	\$1,552,800	-	87.0%	\$1,164,600	\$1,552,800			
						90.0%	\$1,552,800	\$2,329,200			
						91.0%	\$2,329,200	-			

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

1957

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	20.0%	\$0	\$2,000	21.0%	\$2,000	\$4,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		24.0%	\$4,000	\$6,000	26.0%	\$6,000	\$8,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		30.0%	\$6,000	\$8,000	30.0%	\$8,000	\$10,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		34.0%	\$8,000	\$10,000	32.0%	\$10,000	\$12,000
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		38.0%	\$10,000	\$12,000	36.0%	\$12,000	\$14,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		43.0%	\$12,000	\$14,000	39.0%	\$14,000	\$16,000
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		47.0%	\$14,000	\$16,000	42.0%	\$16,000	\$18,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		50.0%	\$16,000	\$18,000	43.0%	\$18,000	\$20,000
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		53.0%	\$18,000	\$20,000	47.0%	\$20,000	\$22,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		56.0%	\$20,000	\$22,000	49.0%	\$22,000	\$24,000
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		59.0%	\$22,000	\$26,000	52.0%	\$24,000	\$28,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		62.0%	\$26,000	\$32,000	54.0%	\$28,000	\$32,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		65.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		69.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		72.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		75.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		78.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		81.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		84.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000		87.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000		89.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	90.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000	
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	91.0%	\$200,000	-	90.0%	\$200,000	\$300,000	
91.0%	\$400,000	-	91.0%	\$200,000	-				91.0%	\$300,000	-	

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

1956

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	20.0%	\$0	\$2,000	21.0%	\$2,000	\$4,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		24.0%	\$4,000	\$6,000	26.0%	\$6,000	\$8,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		30.0%	\$6,000	\$8,000	30.0%	\$8,000	\$10,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		34.0%	\$8,000	\$10,000	32.0%	\$10,000	\$12,000
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		38.0%	\$10,000	\$12,000	36.0%	\$12,000	\$14,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		43.0%	\$12,000	\$14,000	39.0%	\$14,000	\$16,000
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		47.0%	\$14,000	\$16,000	42.0%	\$16,000	\$18,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		50.0%	\$16,000	\$18,000	43.0%	\$18,000	\$20,000
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		53.0%	\$18,000	\$20,000	47.0%	\$20,000	\$22,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		56.0%	\$20,000	\$22,000	49.0%	\$22,000	\$24,000
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		59.0%	\$22,000	\$26,000	52.0%	\$24,000	\$28,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		62.0%	\$26,000	\$32,000	54.0%	\$28,000	\$32,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		65.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		69.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		72.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		75.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		78.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		81.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		84.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000		87.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000		89.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	90.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000	
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	91.0%	\$200,000	-	90.0%	\$200,000	\$300,000	
91.0%	\$400,000	-	91.0%	\$200,000	-				91.0%	\$300,000	-	

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

Adjusted for Inflation			1957			CPI: 28.1			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$31,940	20.0%	\$0	\$15,970	<b>Same as Married Filing Separately</b>			20.0%	\$0	\$15,970
22.0%	\$31,940	\$63,880	22.0%	\$15,970	\$31,940		21.0%	\$15,970	\$31,940		
26.0%	\$63,880	\$95,820	26.0%	\$31,940	\$47,910		24.0%	\$31,940	\$47,910		
30.0%	\$95,820	\$127,761	30.0%	\$47,910	\$63,880		26.0%	\$47,910	\$63,880		
34.0%	\$127,761	\$159,701	34.0%	\$63,880	\$79,850		30.0%	\$63,880	\$79,850		
38.0%	\$159,701	\$191,641	38.0%	\$79,850	\$95,820		32.0%	\$79,850	\$95,820		
43.0%	\$191,641	\$223,581	43.0%	\$95,820	\$111,791		36.0%	\$95,820	\$111,791		
47.0%	\$223,581	\$255,521	47.0%	\$111,791	\$127,761		39.0%	\$111,791	\$127,761		
50.0%	\$255,521	\$287,461	50.0%	\$127,761	\$143,731		42.0%	\$127,761	\$143,731		
53.0%	\$287,461	\$319,402	53.0%	\$143,731	\$159,701		43.0%	\$143,731	\$159,701		
56.0%	\$319,402	\$351,342	56.0%	\$159,701	\$175,671		47.0%	\$159,701	\$175,671		
59.0%	\$351,342	\$415,222	59.0%	\$175,671	\$207,611		49.0%	\$175,671	\$191,641		
62.0%	\$415,222	\$511,043	62.0%	\$207,611	\$255,521		52.0%	\$191,641	\$223,581		
65.0%	\$511,043	\$606,863	65.0%	\$255,521	\$303,432		54.0%	\$223,581	\$255,521		
69.0%	\$606,863	\$702,684	69.0%	\$303,432	\$351,342	58.0%	\$255,521	\$303,432			
72.0%	\$702,684	\$798,504	72.0%	\$351,342	\$399,252	62.0%	\$303,432	\$351,342			
75.0%	\$798,504	\$958,205	75.0%	\$399,252	\$479,102	66.0%	\$351,342	\$399,252			
78.0%	\$958,205	\$1,117,906	78.0%	\$479,102	\$558,953	68.0%	\$399,252	\$479,102			
81.0%	\$1,117,906	\$1,277,606	81.0%	\$558,953	\$638,803	71.0%	\$479,102	\$558,953			
84.0%	\$1,277,606	\$1,437,307	84.0%	\$638,803	\$718,654	74.0%	\$558,953	\$638,803			
87.0%	\$1,437,307	\$1,597,008	87.0%	\$718,654	\$798,504	76.0%	\$638,803	\$718,654			
89.0%	\$1,597,008	\$2,395,512	89.0%	\$798,504	\$1,197,756	80.0%	\$718,654	\$798,504			
90.0%	\$2,395,512	\$3,194,016	90.0%	\$1,197,756	\$1,597,008	83.0%	\$798,504	\$1,197,756			
91.0%	\$3,194,016	-	91.0%	\$1,597,008	-	87.0%	\$1,197,756	\$1,597,008			
						90.0%	\$1,597,008	\$2,395,512			
						91.0%	\$2,395,512	-			

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

Adjusted for Inflation			1956			CPI: 27.2			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$32,997	20.0%	\$0	\$16,499	<b>Same as Married Filing Separately</b>			20.0%	\$0	\$16,499
22.0%	\$32,997	\$65,994	22.0%	\$16,499	\$32,997		21.0%	\$16,499	\$32,997		
26.0%	\$65,994	\$98,991	26.0%	\$32,997	\$49,496		24.0%	\$32,997	\$49,496		
30.0%	\$98,991	\$131,988	30.0%	\$49,496	\$65,994		26.0%	\$49,496	\$65,994		
34.0%	\$131,988	\$164,985	34.0%	\$65,994	\$82,493		30.0%	\$65,994	\$82,493		
38.0%	\$164,985	\$197,982	38.0%	\$82,493	\$98,991		32.0%	\$82,493	\$98,991		
43.0%	\$197,982	\$230,979	43.0%	\$98,991	\$115,490		36.0%	\$98,991	\$115,490		
47.0%	\$230,979	\$263,976	47.0%	\$115,490	\$131,988		39.0%	\$115,490	\$131,988		
50.0%	\$263,976	\$296,973	50.0%	\$131,988	\$148,487		42.0%	\$131,988	\$148,487		
53.0%	\$296,973	\$329,970	53.0%	\$148,487	\$164,985		43.0%	\$148,487	\$164,985		
56.0%	\$329,970	\$362,967	56.0%	\$164,985	\$181,484		47.0%	\$164,985	\$181,484		
59.0%	\$362,967	\$428,961	59.0%	\$181,484	\$214,481		49.0%	\$181,484	\$197,982		
62.0%	\$428,961	\$527,952	62.0%	\$214,481	\$263,976		52.0%	\$197,982	\$230,979		
65.0%	\$527,952	\$626,943	65.0%	\$263,976	\$313,472		54.0%	\$230,979	\$263,976		
69.0%	\$626,943	\$725,934	69.0%	\$313,472	\$362,967	58.0%	\$263,976	\$313,472			
72.0%	\$725,934	\$824,925	72.0%	\$362,967	\$412,463	62.0%	\$313,472	\$362,967			
75.0%	\$824,925	\$989,910	75.0%	\$412,463	\$494,955	66.0%	\$362,967	\$412,463			
78.0%	\$989,910	\$1,154,895	78.0%	\$494,955	\$577,448	68.0%	\$412,463	\$494,955			
81.0%	\$1,154,895	\$1,319,880	81.0%	\$577,448	\$659,940	71.0%	\$494,955	\$577,448			
84.0%	\$1,319,880	\$1,484,865	84.0%	\$659,940	\$742,433	74.0%	\$577,448	\$659,940			
87.0%	\$1,484,865	\$1,649,850	87.0%	\$742,433	\$824,925	76.0%	\$659,940	\$742,433			
89.0%	\$1,649,850	\$2,474,775	89.0%	\$824,925	\$1,237,388	80.0%	\$742,433	\$824,925			
90.0%	\$2,474,775	\$3,299,700	90.0%	\$1,237,388	\$1,649,850	83.0%	\$824,925	\$1,237,388			
91.0%	\$3,299,700	-	91.0%	\$1,649,850	-	87.0%	\$1,237,388	\$1,649,850			
						90.0%	\$1,649,850	\$2,474,775			
						91.0%	\$2,474,775	-			

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

Nominal			1955									
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	But Not Over	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	21.0%	\$0	\$2,000	21.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000	21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000	24.0%	\$4,000	\$6,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$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	30.0%	\$8,000	\$10,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$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	36.0%	\$12,000	\$14,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$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	42.0%	\$16,000	\$18,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$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	47.0%	\$20,000	\$22,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000	49.0%	\$22,000	\$24,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000	52.0%	\$24,000	\$28,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000	54.0%	\$28,000	\$32,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		58.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		62.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		66.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		68.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		71.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000		74.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000		76.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000	
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000	
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000	
						90.0%	\$200,000	\$300,000	90.0%	\$200,000	\$300,000	
						91.0%	\$300,000	-	91.0%	\$300,000	-	

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

Nominal			1954									
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	But Not Over	
<b>Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.</b>			20.0%	\$0	\$2,000	<b>Same as Married Filing Separately</b>	20.0%	\$0	\$2,000	20.0%	\$0	\$2,000
			22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000	21.0%	\$2,000	\$4,000
			26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000	24.0%	\$4,000	\$6,000
			30.0%	\$6,000	\$8,000		26.0%	\$6,000	\$8,000	26.0%	\$6,000	\$8,000
			34.0%	\$8,000	\$10,000		30.0%	\$8,000	\$10,000	30.0%	\$8,000	\$10,000
			38.0%	\$10,000	\$12,000		32.0%	\$10,000	\$12,000	32.0%	\$10,000	\$12,000
			43.0%	\$12,000	\$14,000		36.0%	\$12,000	\$14,000	36.0%	\$12,000	\$14,000
			47.0%	\$14,000	\$16,000		39.0%	\$14,000	\$16,000	39.0%	\$14,000	\$16,000
			50.0%	\$16,000	\$18,000		42.0%	\$16,000	\$18,000	42.0%	\$16,000	\$18,000
			53.0%	\$18,000	\$20,000		43.0%	\$18,000	\$20,000	43.0%	\$18,000	\$20,000
			56.0%	\$20,000	\$22,000		47.0%	\$20,000	\$22,000	47.0%	\$20,000	\$22,000
			59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000	49.0%	\$22,000	\$24,000
			62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000	52.0%	\$24,000	\$28,000
			65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000	54.0%	\$28,000	\$32,000
			69.0%	\$38,000	\$44,000		58.0%	\$32,000	\$38,000	58.0%	\$32,000	\$38,000
			72.0%	\$44,000	\$50,000		62.0%	\$38,000	\$44,000	62.0%	\$38,000	\$44,000
			75.0%	\$50,000	\$60,000		66.0%	\$44,000	\$50,000	66.0%	\$44,000	\$50,000
			78.0%	\$60,000	\$70,000		68.0%	\$50,000	\$60,000	68.0%	\$50,000	\$60,000
			81.0%	\$70,000	\$80,000		71.0%	\$60,000	\$70,000	71.0%	\$60,000	\$70,000
			84.0%	\$80,000	\$90,000		74.0%	\$70,000	\$80,000	74.0%	\$70,000	\$80,000
			87.0%	\$90,000	\$100,000		76.0%	\$80,000	\$90,000	76.0%	\$80,000	\$90,000
		89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000	80.0%	\$90,000	\$100,000		
		90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000	83.0%	\$100,000	\$150,000		
		91.0%	\$200,000	-	87.0%	\$150,000	\$200,000	87.0%	\$150,000	\$200,000		
					90.0%	\$200,000	\$300,000	90.0%	\$200,000	\$300,000		
					91.0%	\$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.

Adjusted for Inflation			1955			CPI: 26.8			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$33,489	20.0%	\$0	\$16,745	<b>Same as Married Filing Separately</b>			20.0%	\$0	\$16,745
22.0%	\$33,489	\$66,979	22.0%	\$16,745	\$33,489		21.0%	\$16,745	\$33,489		
26.0%	\$66,979	\$100,468	26.0%	\$33,489	\$50,234		24.0%	\$33,489	\$50,234		
30.0%	\$100,468	\$133,958	30.0%	\$50,234	\$66,979		26.0%	\$50,234	\$66,979		
34.0%	\$133,958	\$167,447	34.0%	\$66,979	\$83,724		30.0%	\$66,979	\$83,724		
38.0%	\$167,447	\$200,937	38.0%	\$83,724	\$100,468		32.0%	\$83,724	\$100,468		
43.0%	\$200,937	\$234,426	43.0%	\$100,468	\$117,213		36.0%	\$100,468	\$117,213		
47.0%	\$234,426	\$267,916	47.0%	\$117,213	\$133,958		39.0%	\$117,213	\$133,958		
50.0%	\$267,916	\$301,405	50.0%	\$133,958	\$150,703		42.0%	\$133,958	\$150,703		
53.0%	\$301,405	\$334,895	53.0%	\$150,703	\$167,447		43.0%	\$150,703	\$167,447		
56.0%	\$334,895	\$368,384	56.0%	\$167,447	\$184,192		47.0%	\$167,447	\$184,192		
59.0%	\$368,384	\$435,363	59.0%	\$184,192	\$217,682		49.0%	\$184,192	\$200,937		
62.0%	\$435,363	\$535,832	62.0%	\$217,682	\$267,916		52.0%	\$200,937	\$234,426		
65.0%	\$535,832	\$636,300	65.0%	\$267,916	\$318,150		54.0%	\$234,426	\$267,916		
69.0%	\$636,300	\$736,769	69.0%	\$318,150	\$368,384		58.0%	\$267,916	\$318,150		
72.0%	\$736,769	\$837,237	72.0%	\$368,384	\$418,619		62.0%	\$318,150	\$368,384		
75.0%	\$837,237	\$1,004,685	75.0%	\$418,619	\$502,342		66.0%	\$368,384	\$418,619		
78.0%	\$1,004,685	\$1,172,132	78.0%	\$502,342	\$586,066		68.0%	\$418,619	\$502,342		
81.0%	\$1,172,132	\$1,339,580	81.0%	\$586,066	\$669,790		71.0%	\$502,342	\$586,066		
84.0%	\$1,339,580	\$1,507,027	84.0%	\$669,790	\$753,514		74.0%	\$586,066	\$669,790		
87.0%	\$1,507,027	\$1,674,475	87.0%	\$753,514	\$837,237		76.0%	\$669,790	\$753,514		
89.0%	\$1,674,475	\$2,511,712	89.0%	\$837,237	\$1,255,856	80.0%	\$753,514	\$837,237			
90.0%	\$2,511,712	\$3,348,950	90.0%	\$1,255,856	\$1,674,475	83.0%	\$837,237	\$1,255,856			
91.0%	\$3,348,950	-	91.0%	\$1,674,475	-	87.0%	\$1,255,856	\$1,674,475			
						90.0%	\$1,674,475	\$2,511,712			
						91.0%	\$2,511,712	-			

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

Adjusted for Inflation			1954			CPI: 26.9			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
<b>Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.</b>			20.0%	\$0	\$16,682	<b>Same as Married Filing Separately</b>			20.0%	\$0	\$16,682
			22.0%	\$16,682	\$33,365		21.0%	\$16,682	\$33,365		
			26.0%	\$33,365	\$50,047		24.0%	\$33,365	\$50,047		
			30.0%	\$50,047	\$66,730		26.0%	\$50,047	\$66,730		
			34.0%	\$66,730	\$83,412		30.0%	\$66,730	\$83,412		
			38.0%	\$83,412	\$100,095		32.0%	\$83,412	\$100,095		
			43.0%	\$100,095	\$116,777		36.0%	\$100,095	\$116,777		
			47.0%	\$116,777	\$133,460		39.0%	\$116,777	\$133,460		
			50.0%	\$133,460	\$150,142		42.0%	\$133,460	\$150,142		
			53.0%	\$150,142	\$166,825		43.0%	\$150,142	\$166,825		
			56.0%	\$166,825	\$183,507		47.0%	\$166,825	\$183,507		
			59.0%	\$183,507	\$216,872		49.0%	\$183,507	\$200,190		
			62.0%	\$216,872	\$266,920		52.0%	\$200,190	\$233,555		
			65.0%	\$266,920	\$316,967		54.0%	\$233,555	\$266,920		
			69.0%	\$316,967	\$367,015		58.0%	\$266,920	\$316,967		
			72.0%	\$367,015	\$417,062		62.0%	\$316,967	\$367,015		
			75.0%	\$417,062	\$500,475		66.0%	\$367,015	\$417,062		
		78.0%	\$500,475	\$583,887	68.0%	\$417,062	\$500,475				
		81.0%	\$583,887	\$667,300	71.0%	\$500,475	\$583,887				
		84.0%	\$667,300	\$750,712	74.0%	\$583,887	\$667,300				
		87.0%	\$750,712	\$834,125	76.0%	\$667,300	\$750,712				
		89.0%	\$834,125	\$1,251,187	80.0%	\$750,712	\$834,125				
		90.0%	\$1,251,187	\$1,668,250	83.0%	\$834,125	\$1,251,187				
		91.0%	\$1,668,250	-	87.0%	\$1,251,187	\$1,668,250				
					90.0%	\$1,668,250	\$2,502,375				
					91.0%	\$2,502,375	-				

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			1953								
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	But Not Over
			22.2%	\$0	\$2,000				22.2%	\$0	\$2,000
<b>Applicable marginal tax rates</b>			24.6%	\$2,000	\$4,000	<b>Same as Married Filing Separately</b>			23.4%	\$2,000	\$4,000
<b>are determined by the bracket</b>			29.0%	\$4,000	\$6,000		27.0%	\$4,000	\$6,000		
<b>(Married Filing Separately)</b>			34.0%	\$6,000	\$8,000		29.0%	\$6,000	\$8,000		
<b>corresponding to one-half of</b>			38.0%	\$8,000	\$10,000		34.0%	\$8,000	\$10,000		
<b>taxable income.</b>			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

Adjusted for Inflation			1953			CPI: 26.7					
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	But Not Over
			22.2%	\$0	\$16,807				22.2%	\$0	\$16,807
<b>Applicable marginal tax rates</b>			24.6%	\$16,807	\$33,615	<b>Same as Married Filing Separately</b>			23.4%	\$16,807	\$33,615
<b>are determined by the bracket</b>			29.0%	\$33,615	\$50,422		27.0%	\$33,615	\$50,422		
<b>(Married Filing Separately)</b>			34.0%	\$50,422	\$67,230		29.0%	\$50,422	\$67,230		
<b>corresponding to one-half of</b>			38.0%	\$67,230	\$84,037		34.0%	\$67,230	\$84,037		
<b>taxable income.</b>			42.0%	\$84,037	\$100,845		35.0%	\$84,037	\$100,845		
			48.0%	\$100,845	\$117,652		41.0%	\$100,845	\$117,652		
			53.0%	\$117,652	\$134,460		44.0%	\$117,652	\$134,460		
			56.0%	\$134,460	\$151,267		47.0%	\$134,460	\$151,267		
			59.0%	\$151,267	\$168,075		48.0%	\$151,267	\$168,075		
			62.0%	\$168,075	\$184,882		52.0%	\$168,075	\$184,882		
			66.0%	\$184,882	\$218,497		54.0%	\$184,882	\$201,690		
			67.0%	\$218,497	\$268,919		57.0%	\$201,690	\$235,304		
			68.0%	\$268,919	\$319,342		60.0%	\$235,304	\$268,919		
			72.0%	\$319,342	\$369,764		63.0%	\$268,919	\$319,342		
			75.0%	\$369,764	\$420,187		66.0%	\$319,342	\$369,764		
			77.0%	\$420,187	\$504,224	71.0%	\$369,764	\$420,187			
			80.0%	\$504,224	\$588,261	72.0%	\$420,187	\$504,224			
			83.0%	\$588,261	\$672,298	73.0%	\$504,224	\$588,261			
			85.0%	\$672,298	\$756,336	77.0%	\$588,261	\$672,298			
			88.0%	\$756,336	\$840,373	79.0%	\$672,298	\$756,336			
			90.0%	\$840,373	\$1,260,560	81.0%	\$756,336	\$840,373			
			91.0%	\$1,260,560	\$1,680,746	85.0%	\$840,373	\$1,260,560			
			92.0%	\$1,680,746	-	88.0%	\$1,260,560	\$1,680,746			
						91.0%	\$1,680,746	\$2,521,119			
						92.0%	\$2,521,119	-			

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 1951.

Nominal			1952								
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	But Not Over
			22.2%	\$0	\$2,000				22.2%	\$0	\$2,000
<b>Applicable marginal tax rates</b>			24.6%	\$2,000	\$4,000	<b>Same as Married Filing Separately</b>			23.4%	\$2,000	\$4,000
<b>are determined by the bracket</b>			29.0%	\$4,000	\$6,000		27.0%	\$4,000	\$6,000		
<b>(Married Filing Separately)</b>			34.0%	\$6,000	\$8,000		29.0%	\$6,000	\$8,000		
<b>corresponding to one-half of</b>			38.0%	\$8,000	\$10,000		34.0%	\$8,000	\$10,000		
<b>taxable income.</b>			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

Adjusted for Inflation			1952			CPI: 26.5			Head of Household		
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	But Not Over
			22.2%	\$0	\$16,934				22.2%	\$0	\$16,934
<b>Applicable marginal tax rates</b>			24.6%	\$16,934	\$33,869	<b>Same as Married Filing Separately</b>			23.4%	\$16,934	\$33,869
<b>are determined by the bracket</b>			29.0%	\$33,869	\$50,803		27.0%	\$33,869	\$50,803		
<b>(Married Filing Separately)</b>			34.0%	\$50,803	\$67,737		29.0%	\$50,803	\$67,737		
<b>corresponding to one-half of</b>			38.0%	\$67,737	\$84,672		34.0%	\$67,737	\$84,672		
<b>taxable income.</b>			42.0%	\$84,672	\$101,606		35.0%	\$84,672	\$101,606		
			48.0%	\$101,606	\$118,540		41.0%	\$101,606	\$118,540		
			53.0%	\$118,540	\$135,474		44.0%	\$118,540	\$135,474		
			56.0%	\$135,474	\$152,409		47.0%	\$135,474	\$152,409		
			59.0%	\$152,409	\$169,343		48.0%	\$152,409	\$169,343		
			62.0%	\$169,343	\$186,277		52.0%	\$169,343	\$186,277		
			66.0%	\$186,277	\$220,146		54.0%	\$186,277	\$203,212		
			67.0%	\$220,146	\$270,949		57.0%	\$203,212	\$237,080		
			68.0%	\$270,949	\$321,752		60.0%	\$237,080	\$270,949		
			72.0%	\$321,752	\$372,555		63.0%	\$270,949	\$321,752		
			75.0%	\$372,555	\$423,358	66.0%	\$321,752	\$372,555			
			77.0%	\$423,358	\$508,029	71.0%	\$372,555	\$423,358			
			80.0%	\$508,029	\$592,701	72.0%	\$423,358	\$508,029			
			83.0%	\$592,701	\$677,372	73.0%	\$508,029	\$592,701			
			85.0%	\$677,372	\$762,044	77.0%	\$592,701	\$677,372			
			88.0%	\$762,044	\$846,716	79.0%	\$677,372	\$762,044			
			90.0%	\$846,716	\$1,270,073	81.0%	\$762,044	\$846,716			
			91.0%	\$1,270,073	\$1,693,431	85.0%	\$846,716	\$1,270,073			
			92.0%	\$1,693,431	-	88.0%	\$1,270,073	\$1,693,431			
						91.0%	\$1,693,431	\$2,540,147			
						92.0%	\$2,540,147	-			

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 1951.

Nominal			1951								
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	But Not Over
			20.4%	\$0	\$2,000						
<b>Applicable marginal tax rates</b>			22.4%	\$2,000	\$4,000						
<b>are determined by the bracket</b>			27.0%	\$4,000	\$6,000						
<b>(Married Filing Separately)</b>			30.0%	\$6,000	\$8,000						
<b>corresponding to one-half of</b>			35.0%	\$8,000	\$10,000						
<b>taxable income.</b>			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.

Adjusted for Inflation			1951			CPI: 26					
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	But Not Over
			20.4%	\$0	\$17,260						
<b>Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.</b>			22.4%	\$17,260	\$34,520						
			27.0%	\$34,520	\$51,780						
			30.0%	\$51,780	\$69,040						
			35.0%	\$69,040	\$86,300						
			39.0%	\$86,300	\$103,560						
			43.0%	\$103,560	\$120,820						
			48.0%	\$120,820	\$138,080						
			51.0%	\$138,080	\$155,340						
			54.0%	\$155,340	\$172,600						
			57.0%	\$172,600	\$189,860						
			60.0%	\$189,860	\$224,380						
			63.0%	\$224,380	\$276,160						
			66.0%	\$276,160	\$327,939						
			69.0%	\$327,939	\$379,719						
			73.0%	\$379,719	\$431,499						
			75.0%	\$431,499	\$517,799						
			78.0%	\$517,799	\$604,099						
			82.0%	\$604,099	\$690,399						
			84.0%	\$690,399	\$776,699						
			87.0%	\$776,699	\$862,999						
			89.0%	\$862,999	\$1,294,498						
			90.0%	\$1,294,498	\$1,725,997						
			91.0%	\$1,725,997	-						

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			1950								
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	But Not Over
			20.0%	\$0	\$2,000						
<b>Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.</b>			22.0%	\$2,000	\$4,000						
			26.0%	\$4,000	\$6,000						
			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 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.

Adjusted for Inflation			1950			CPI: 24.1			CPI: 24.1		
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	But Not Over
			20.0%	\$0	\$18,621						
<b>Applicable marginal tax rates</b>			22.0%	\$18,621	\$37,241						
<b>are determined by the bracket</b>			26.0%	\$37,241	\$55,862						
<b>(Married Filing Separately)</b>			30.0%	\$55,862	\$74,483						
<b>corresponding to one-half of</b>			34.0%	\$74,483	\$93,104						
<b>taxable income.</b>			38.0%	\$93,104	\$111,724						
			43.0%	\$111,724	\$130,345						
			47.0%	\$130,345	\$148,966						
			50.0%	\$148,966	\$167,586						
			53.0%	\$167,586	\$186,207						
			56.0%	\$186,207	\$204,828						
			59.0%	\$204,828	\$242,069						
			62.0%	\$242,069	\$297,931						
			65.0%	\$297,931	\$353,794						
			69.0%	\$353,794	\$409,656						
			72.0%	\$409,656	\$465,518						
			75.0%	\$465,518	\$558,621						
			78.0%	\$558,621	\$651,725						
			81.0%	\$651,725	\$744,829						
			84.0%	\$744,829	\$837,932						
			87.0%	\$837,932	\$931,036						
			89.0%	\$931,036	\$1,396,554						
			90.0%	\$1,396,554	\$1,862,072						
			91.0%	\$1,862,072	-						

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			1949								
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	But Not Over
			20.0%	\$0	\$2,000						
<b>Applicable marginal tax rates</b>			22.0%	\$2,000	\$4,000						
<b>are determined by the bracket</b>			26.0%	\$4,000	\$6,000						
<b>(Married Filing Separately)</b>			30.0%	\$6,000	\$8,000						
<b>corresponding to one-half of</b>			34.0%	\$8,000	\$10,000						
<b>taxable income.</b>			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.

Adjusted for Inflation			1949			CPI: 23.8					
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	But Not Over
			20.0%	\$0	\$18,855						
<b>Applicable marginal tax rates</b>			22.0%	\$18,855	\$37,711						
<b>are determined by the bracket</b>			26.0%	\$37,711	\$56,566						
<b>(Married Filing Separately)</b>			30.0%	\$56,566	\$75,422						
<b>corresponding to one-half of</b>			34.0%	\$75,422	\$94,277						
<b>taxable income.</b>			38.0%	\$94,277	\$113,133						
			43.0%	\$113,133	\$131,988						
			47.0%	\$131,988	\$150,843						
			50.0%	\$150,843	\$169,699						
			53.0%	\$169,699	\$188,554						
			56.0%	\$188,554	\$207,410						
			59.0%	\$207,410	\$245,121						
			62.0%	\$245,121	\$301,687						
			65.0%	\$301,687	\$358,253						
			69.0%	\$358,253	\$414,819						
			72.0%	\$414,819	\$471,386						
			75.0%	\$471,386	\$565,663						
			78.0%	\$565,663	\$659,940						
			81.0%	\$659,940	\$754,217						
			84.0%	\$754,217	\$848,494						
			87.0%	\$848,494	\$942,772						
			89.0%	\$942,772	\$1,414,157						
			90.0%	\$1,414,157	\$1,885,543						
			91.0%	\$1,885,543	-						

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.

Nominal			1948								
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	But Not Over
20.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
26.0%	\$4,000	\$6,000									
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.

<b>Adjusted for Inflation</b>			<b>1948</b>			<b>CPI: 24.1</b>					
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
20.0%		\$0			\$18,621						
22.0%	\$18,621	\$37,241	<b>Listed tax rates and brackets</b>			<b>Listed tax rates and brackets</b>			<b>Listed tax rates and brackets</b>		
26.0%	\$37,241	\$55,862	<b>apply to all taxpayers.</b>			<b>apply to all taxpayers.</b>			<b>apply to all taxpayers.</b>		
30.0%	\$55,862	\$74,483									
34.0%	\$74,483	\$93,104									
38.0%	\$93,104	\$111,724									
43.0%	\$111,724	\$130,345									
47.0%	\$130,345	\$148,966									
50.0%	\$148,966	\$167,586									
53.0%	\$167,586	\$186,207									
56.0%	\$186,207	\$204,828									
59.0%	\$204,828	\$242,069									
62.0%	\$242,069	\$297,931									
65.0%	\$297,931	\$353,794									
69.0%	\$353,794	\$409,656									
72.0%	\$409,656	\$465,518									
75.0%	\$465,518	\$558,621									
78.0%	\$558,621	\$651,725									
81.0%	\$651,725	\$744,829									
84.0%	\$744,829	\$837,932									
87.0%	\$837,932	\$931,036									
89.0%	\$931,036	\$1,396,554									
90.0%	\$1,396,554	\$1,862,072									
91.0%	\$1,862,072	-									

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			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
26.0%	\$4,000	\$6,000									
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			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
26.0%	\$4,000	\$6,000									
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.

Adjusted for Inflation			1947			CPI: 22.3			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$20,124									
22.0%	\$20,124	\$40,247	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
26.0%	\$40,247	\$60,371									
30.0%	\$60,371	\$80,495									
34.0%	\$80,495	\$100,619									
38.0%	\$100,619	\$120,742									
43.0%	\$120,742	\$140,866									
47.0%	\$140,866	\$160,990									
50.0%	\$160,990	\$181,114									
53.0%	\$181,114	\$201,237									
56.0%	\$201,237	\$221,361									
59.0%	\$221,361	\$261,609									
62.0%	\$261,609	\$321,980									
65.0%	\$321,980	\$382,351									
69.0%	\$382,351	\$442,722									
72.0%	\$442,722	\$503,093									
75.0%	\$503,093	\$603,712									
78.0%	\$603,712	\$704,331									
81.0%	\$704,331	\$804,949									
84.0%	\$804,949	\$905,568									
87.0%	\$905,568	\$1,006,187									
89.0%	\$1,006,187	\$1,509,280									
90.0%	\$1,509,280	\$2,012,373									
91.0%	\$2,012,373	-									

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.

Adjusted for Inflation			1946			CPI: 19.5			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$23,013									
22.0%	\$23,013	\$46,027	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
26.0%	\$46,027	\$69,040									
30.0%	\$69,040	\$92,053									
34.0%	\$92,053	\$115,066									
38.0%	\$115,066	\$138,080									
43.0%	\$138,080	\$161,093									
47.0%	\$161,093	\$184,106									
50.0%	\$184,106	\$207,120									
53.0%	\$207,120	\$230,133									
56.0%	\$230,133	\$253,146									
59.0%	\$253,146	\$299,173									
62.0%	\$299,173	\$368,213									
65.0%	\$368,213	\$437,253									
69.0%	\$437,253	\$506,292									
72.0%	\$506,292	\$575,332									
75.0%	\$575,332	\$690,399									
78.0%	\$690,399	\$805,465									
81.0%	\$805,465	\$920,532									
84.0%	\$920,532	\$1,035,598									
87.0%	\$1,035,598	\$1,150,665									
89.0%	\$1,150,665	\$1,725,997									
90.0%	\$1,725,997	\$2,301,329									
91.0%	\$2,301,329	-									

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			1945								
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	But Not Over
23.0%	\$0	\$2,000									
25.0%	\$2,000	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
29.0%	\$4,000	\$6,000									
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.

Adjusted for Inflation			1945			CPI: 18			Head of Household		
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	But Not Over
23.0%		\$0			\$24,931			\$24,931			\$24,931
25.0%	\$24,931				\$49,862			\$49,862			\$49,862
29.0%	\$49,862				\$74,793			\$74,793			\$74,793
33.0%	\$74,793				\$99,724			\$99,724			\$99,724
37.0%	\$99,724				\$124,655			\$124,655			\$124,655
41.0%	\$124,655				\$149,586			\$149,586			\$149,586
46.0%	\$149,586				\$174,517			\$174,517			\$174,517
50.0%	\$174,517				\$199,449			\$199,449			\$199,449
53.0%	\$199,449				\$224,380			\$224,380			\$224,380
56.0%	\$224,380				\$249,311			\$249,311			\$249,311
59.0%	\$249,311				\$274,242			\$274,242			\$274,242
62.0%	\$274,242				\$324,104			\$324,104			\$324,104
65.0%	\$324,104				\$398,897			\$398,897			\$398,897
68.0%	\$398,897				\$473,690			\$473,690			\$473,690
72.0%	\$473,690				\$548,484			\$548,484			\$548,484
75.0%	\$548,484				\$623,277			\$623,277			\$623,277
78.0%	\$623,277				\$747,932			\$747,932			\$747,932
81.0%	\$747,932				\$872,587			\$872,587			\$872,587
84.0%	\$872,587				\$997,243			\$997,243			\$997,243
87.0%	\$997,243				\$1,121,898			\$1,121,898			\$1,121,898
90.0%	\$1,121,898				\$1,246,553			\$1,246,553			\$1,246,553
92.0%	\$1,246,553				\$1,869,830			\$1,869,830			\$1,869,830
93.0%	\$1,869,830				\$2,493,107			\$2,493,107			\$2,493,107
94.0%	\$2,493,107				-			-			-

**Listed tax rates and brackets apply to all taxpayers.**

**Listed tax rates and brackets apply to all taxpayers.**

**Listed tax rates and brackets apply to all taxpayers.**

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			1944								
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	But Not Over
23.0%	\$0	\$2,000									
25.0%	\$2,000	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
29.0%	\$4,000	\$6,000									
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.

<b>Adjusted for Inflation</b>			<b>1944</b>			<b>CPI: 17.6</b>					
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
23.0%		\$0			\$25,498						
25.0%	\$25,498	\$50,995	<b>Listed tax rates and brackets</b>			<b>Listed tax rates and brackets</b>			<b>Listed tax rates and brackets</b>		
29.0%	\$50,995	\$76,493	<b>apply to all taxpayers.</b>			<b>apply to all taxpayers.</b>			<b>apply to all taxpayers.</b>		
33.0%	\$76,493	\$101,991									
37.0%	\$101,991	\$127,488									
41.0%	\$127,488	\$152,986									
46.0%	\$152,986	\$178,484									
50.0%	\$178,484	\$203,981									
53.0%	\$203,981	\$229,479									
56.0%	\$229,479	\$254,977									
59.0%	\$254,977	\$280,475									
62.0%	\$280,475	\$331,470									
65.0%	\$331,470	\$407,963									
68.0%	\$407,963	\$484,456									
72.0%	\$484,456	\$560,949									
75.0%	\$560,949	\$637,442									
78.0%	\$637,442	\$764,931									
81.0%	\$764,931	\$892,419									
84.0%	\$892,419	\$1,019,907									
87.0%	\$1,019,907	\$1,147,396									
90.0%	\$1,147,396	\$1,274,884									
92.0%	\$1,274,884	\$1,912,326									
93.0%	\$1,912,326	\$2,549,768									
94.0%	\$2,549,768	-									

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			1943								
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	But Not Over
19.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
26.0%	\$4,000	\$6,000									
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.

<b>Adjusted for Inflation</b>			<b>1943</b>			<b>CPI: 17.3</b>					
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
19.0%	\$0	\$25,940									
22.0%	\$25,940	\$51,880	<b>Listed tax rates and brackets</b>			<b>Listed tax rates and brackets</b>			<b>Listed tax rates and brackets</b>		
26.0%	\$51,880	\$77,820	<b>apply to all taxpayers.</b>			<b>apply to all taxpayers.</b>			<b>apply to all taxpayers.</b>		
30.0%	\$77,820	\$103,759									
34.0%	\$103,759	\$129,699									
38.0%	\$129,699	\$155,639									
42.0%	\$155,639	\$181,579									
46.0%	\$181,579	\$207,519									
49.0%	\$207,519	\$233,459									
52.0%	\$233,459	\$259,398									
55.0%	\$259,398	\$285,338									
58.0%	\$285,338	\$337,218									
61.0%	\$337,218	\$415,037									
64.0%	\$415,037	\$492,857									
67.0%	\$492,857	\$570,677									
69.0%	\$570,677	\$648,496									
72.0%	\$648,496	\$778,195									
75.0%	\$778,195	\$907,894									
78.0%	\$907,894	\$1,037,594									
81.0%	\$1,037,594	\$1,167,293									
83.0%	\$1,167,293	\$1,296,992									
85.0%	\$1,296,992	\$1,945,488									
87.0%	\$1,945,488	\$2,593,984									
88.0%	\$2,593,984	-									

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.

**1942**

**Nominal**

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	But Not Over
19.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
26.0%	\$4,000	\$6,000									
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.

<b>Adjusted for Inflation</b>			<b>1942</b>			<b>CPI: 16.3</b>					
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
19.0%		\$0			\$27,531						
22.0%	\$27,531	\$55,062	<b>Listed tax rates and brackets</b>			<b>Listed tax rates and brackets</b>			<b>Listed tax rates and brackets</b>		
26.0%	\$55,062	\$82,594	<b>apply to all taxpayers.</b>			<b>apply to all taxpayers.</b>			<b>apply to all taxpayers.</b>		
30.0%	\$82,594	\$110,125									
34.0%	\$110,125	\$137,656									
38.0%	\$137,656	\$165,187									
42.0%	\$165,187	\$192,719									
46.0%	\$192,719	\$220,250									
49.0%	\$220,250	\$247,781									
52.0%	\$247,781	\$275,312									
55.0%	\$275,312	\$302,844									
58.0%	\$302,844	\$357,906									
61.0%	\$357,906	\$440,500									
64.0%	\$440,500	\$523,094									
67.0%	\$523,094	\$605,687									
69.0%	\$605,687	\$688,281									
72.0%	\$688,281	\$825,937									
75.0%	\$825,937	\$963,593									
78.0%	\$963,593	\$1,101,250									
81.0%	\$1,101,250	\$1,238,906									
83.0%	\$1,238,906	\$1,376,562									
85.0%	\$1,376,562	\$2,064,843									
87.0%	\$2,064,843	\$2,753,124									
88.0%	\$2,753,124	-									

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

**1941**

<b>Nominal</b>											
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	But Not Over
10.0%	\$0	\$2,000									
13.0%	\$2,000	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
17.0%	\$4,000	\$6,000									
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	-									

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

Adjusted for Inflation			1941			CPI: 14.7			Head of Household		
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	But Not Over
10.0%	\$0	\$30,528									
13.0%	\$30,528	\$61,056	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
17.0%	\$61,056	\$91,584									
21.0%	\$91,584	\$122,111									
25.0%	\$122,111	\$152,639									
29.0%	\$152,639	\$183,167									
33.0%	\$183,167	\$213,695									
36.0%	\$213,695	\$244,223									
39.0%	\$244,223	\$274,751									
42.0%	\$274,751	\$305,278									
45.0%	\$305,278	\$335,806									
48.0%	\$335,806	\$396,862									
51.0%	\$396,862	\$488,445									
54.0%	\$488,445	\$580,029									
57.0%	\$580,029	\$671,612									
59.0%	\$671,612	\$763,196									
61.0%	\$763,196	\$915,835									
63.0%	\$915,835	\$1,068,474									
65.0%	\$1,068,474	\$1,221,114									
67.0%	\$1,221,114	\$1,373,753									
68.0%	\$1,373,753	\$1,526,392									
69.0%	\$1,526,392	\$2,289,588									
70.0%	\$2,289,588	\$3,052,784									
71.0%	\$3,052,784	\$3,815,980									
73.0%	\$3,815,980	\$4,579,176									
75.0%	\$4,579,176	\$6,105,568									
76.0%	\$6,105,568	\$7,631,960									
77.0%	\$7,631,960	\$11,447,940									
78.0%	\$11,447,940	\$15,263,920									
79.0%	\$15,263,920	\$30,527,840									
80.0%	\$30,527,840	\$76,319,600									
81.0%	\$76,319,600	-									

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



**1940 (a)**

Nominal									Head of Household		
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	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
10.0%	\$6,000	\$8,000									
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.

Adjusted for Inflation			1940 (a)			CPI: 14			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%		\$0			\$64,108			\$64,108			\$64,108
8.0%	\$64,108				\$96,163			\$96,163			\$96,163
10.0%	\$96,163				\$128,217			\$128,217			\$128,217
12.0%	\$128,217				\$160,271			\$160,271			\$160,271
14.0%	\$160,271				\$192,325			\$192,325			\$192,325
16.0%	\$192,325				\$224,380			\$224,380			\$224,380
19.0%	\$224,380				\$256,434			\$256,434			\$256,434
22.0%	\$256,434				\$288,488			\$288,488			\$288,488
25.0%	\$288,488				\$320,542			\$320,542			\$320,542
28.0%	\$320,542				\$352,597			\$352,597			\$352,597
31.0%	\$352,597				\$416,705			\$416,705			\$416,705
34.0%	\$416,705				\$512,868			\$512,868			\$512,868
37.0%	\$512,868				\$609,030			\$609,030			\$609,030
40.0%	\$609,030				\$705,193			\$705,193			\$705,193
44.0%	\$705,193				\$801,356			\$801,356			\$801,356
48.0%	\$801,356				\$961,627			\$961,627			\$961,627
51.0%	\$961,627				\$1,121,898			\$1,121,898			\$1,121,898
54.0%	\$1,121,898				\$1,282,169			\$1,282,169			\$1,282,169
57.0%	\$1,282,169				\$1,442,440			\$1,442,440			\$1,442,440
60.0%	\$1,442,440				\$1,602,712			\$1,602,712			\$1,602,712
62.0%	\$1,602,712				\$2,404,067			\$2,404,067			\$2,404,067
64.0%	\$2,404,067				\$3,205,423			\$3,205,423			\$3,205,423
66.0%	\$3,205,423				\$4,006,779			\$4,006,779			\$4,006,779
68.0%	\$4,006,779				\$4,808,135			\$4,808,135			\$4,808,135
70.0%	\$4,808,135				\$6,410,846			\$6,410,846			\$6,410,846
72.0%	\$6,410,846				\$8,013,558			\$8,013,558			\$8,013,558
74.0%	\$8,013,558				\$12,020,337			\$12,020,337			\$12,020,337
76.0%	\$12,020,337				\$16,027,116			\$16,027,116			\$16,027,116
77.0%	\$16,027,116				\$32,054,232			\$32,054,232			\$32,054,232
78.0%	\$32,054,232				\$80,135,580			\$80,135,580			\$80,135,580
79.0%	\$80,135,580				-			-			-

**Listed tax rates and brackets apply to all taxpayers.**

**Listed tax rates and brackets apply to all taxpayers.**

**Listed tax rates and brackets apply to all taxpayers.**

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.

**1939**

<b>Nominal</b>											
<u>Married Filing Jointly</u>			<u>Married Filing Separately</u>			<u>Single</u>			<u>Head of Household</u>		
<u>Marginal</u>	<u>Tax Brackets</u>		<u>Marginal</u>	<u>Tax Brackets</u>		<u>Marginal</u>	<u>Tax Brackets</u>		<u>Marginal</u>	<u>Tax Brackets</u>	
<u>Tax Rate</u>	<u>Over</u>	<u>But Not Over</u>	<u>Tax Rate</u>	<u>Over</u>	<u>But Not Over</u>	<u>Tax Rate</u>	<u>Over</u>	<u>But Not Over</u>	<u>Tax Rate</u>	<u>Over</u>	<u>But Not Over</u>
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$6,000	\$8,000									
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 1938.

Adjusted for Inflation			1939	CPI: 13.9	Head of Household						
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%		\$0			\$64,570			\$64,570			\$64,570
8.0%	\$64,570				\$96,855			\$96,855			\$96,855
9.0%	\$96,855				\$129,139			\$129,139			\$129,139
10.0%	\$129,139				\$161,424			\$161,424			\$161,424
11.0%	\$161,424				\$193,709			\$193,709			\$193,709
12.0%	\$193,709				\$225,994			\$225,994			\$225,994
13.0%	\$225,994				\$258,279			\$258,279			\$258,279
15.0%	\$258,279				\$290,564			\$290,564			\$290,564
17.0%	\$290,564				\$322,848			\$322,848			\$322,848
19.0%	\$322,848				\$355,133			\$355,133			\$355,133
21.0%	\$355,133				\$419,703			\$419,703			\$419,703
23.0%	\$419,703				\$516,557			\$516,557			\$516,557
25.0%	\$516,557				\$613,412			\$613,412			\$613,412
28.0%	\$613,412				\$710,266			\$710,266			\$710,266
31.0%	\$710,266				\$807,121			\$807,121			\$807,121
35.0%	\$807,121				\$903,975			\$903,975			\$903,975
39.0%	\$903,975				\$1,000,830			\$1,000,830			\$1,000,830
43.0%	\$1,000,830				\$1,097,684			\$1,097,684			\$1,097,684
47.0%	\$1,097,684				\$1,194,539			\$1,194,539			\$1,194,539
51.0%	\$1,194,539				\$1,291,394			\$1,291,394			\$1,291,394
55.0%	\$1,291,394				\$1,452,818			\$1,452,818			\$1,452,818
59.0%	\$1,452,818				\$1,614,242			\$1,614,242			\$1,614,242
62.0%	\$1,614,242				\$2,421,363			\$2,421,363			\$2,421,363
64.0%	\$2,421,363				\$3,228,484			\$3,228,484			\$3,228,484
66.0%	\$3,228,484				\$4,035,605			\$4,035,605			\$4,035,605
68.0%	\$4,035,605				\$4,842,726			\$4,842,726			\$4,842,726
70.0%	\$4,842,726				\$6,456,968			\$6,456,968			\$6,456,968
72.0%	\$6,456,968				\$8,071,209			\$8,071,209			\$8,071,209
74.0%	\$8,071,209				\$12,106,814			\$12,106,814			\$12,106,814
76.0%	\$12,106,814				\$16,142,419			\$16,142,419			\$16,142,419
77.0%	\$16,142,419				\$32,284,838			\$32,284,838			\$32,284,838
78.0%	\$32,284,838				\$80,712,095			\$80,712,095			\$80,712,095
79.0%	\$80,712,095				-			-			-

**Listed tax rates and brackets apply to all taxpayers.**

**Listed tax rates and brackets apply to all taxpayers.**

**Listed tax rates and brackets apply to all taxpayers.**

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

**1938**

<b>Nominal</b>											
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$6,000	\$8,000									
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 1938.

<b>Adjusted for Inflation</b>			<b>1938</b>			<b>CPI: 14.1</b>					
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
4.0%	\$0	\$63,654									
8.0%	\$63,654	\$95,481	<b>Listed tax rates and brackets</b>			<b>Listed tax rates and brackets</b>			<b>Listed tax rates and brackets</b>		
9.0%	\$95,481	\$127,308	<b>apply to all taxpayers.</b>			<b>apply to all taxpayers.</b>			<b>apply to all taxpayers.</b>		
10.0%	\$127,308	\$159,134									
11.0%	\$159,134	\$190,961									
12.0%	\$190,961	\$222,788									
13.0%	\$222,788	\$254,615									
15.0%	\$254,615	\$286,442									
17.0%	\$286,442	\$318,269									
19.0%	\$318,269	\$350,096									
21.0%	\$350,096	\$413,750									
23.0%	\$413,750	\$509,230									
25.0%	\$509,230	\$604,711									
28.0%	\$604,711	\$700,192									
31.0%	\$700,192	\$795,672									
35.0%	\$795,672	\$891,153									
39.0%	\$891,153	\$986,634									
43.0%	\$986,634	\$1,082,114									
47.0%	\$1,082,114	\$1,177,595									
51.0%	\$1,177,595	\$1,273,076									
55.0%	\$1,273,076	\$1,432,210									
59.0%	\$1,432,210	\$1,591,345									
62.0%	\$1,591,345	\$2,387,017									
64.0%	\$2,387,017	\$3,182,690									
66.0%	\$3,182,690	\$3,978,362									
68.0%	\$3,978,362	\$4,774,035									
70.0%	\$4,774,035	\$6,365,379									
72.0%	\$6,365,379	\$7,956,724									
74.0%	\$7,956,724	\$11,935,086									
76.0%	\$11,935,086	\$15,913,449									
77.0%	\$15,913,449	\$31,826,897									
78.0%	\$31,826,897	\$79,567,243									
79.0%	\$79,567,243	-									

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

**1937**

<b>Nominal</b>											
<u>Married Filing Jointly</u>			<u>Married Filing Separately</u>			<u>Single</u>			<u>Head of Household</u>		
<u>Marginal</u>	<u>Tax Brackets</u>		<u>Marginal</u>	<u>Tax Brackets</u>		<u>Marginal</u>	<u>Tax Brackets</u>		<u>Marginal</u>	<u>Tax Brackets</u>	
<u>Tax Rate</u>	<u>Over</u>	<u>But Not Over</u>	<u>Tax Rate</u>	<u>Over</u>	<u>But Not Over</u>	<u>Tax Rate</u>	<u>Over</u>	<u>But Not Over</u>	<u>Tax Rate</u>	<u>Over</u>	<u>But Not Over</u>
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$6,000	\$8,000									
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.

Adjusted for Inflation			1937	CPI: 14.4	Head of Household						
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%		\$0			\$62,328			\$62,328			\$62,328
8.0%	\$62,328				\$93,492			\$93,492			\$93,492
9.0%	\$93,492				\$124,655			\$124,655			\$124,655
10.0%	\$124,655				\$155,819			\$155,819			\$155,819
11.0%	\$155,819				\$186,983			\$186,983			\$186,983
12.0%	\$186,983				\$218,147			\$218,147			\$218,147
13.0%	\$218,147				\$249,311			\$249,311			\$249,311
15.0%	\$249,311				\$280,475			\$280,475			\$280,475
17.0%	\$280,475				\$311,638			\$311,638			\$311,638
19.0%	\$311,638				\$342,802			\$342,802			\$342,802
21.0%	\$342,802				\$405,130			\$405,130			\$405,130
23.0%	\$405,130				\$498,621			\$498,621			\$498,621
25.0%	\$498,621				\$592,113			\$592,113			\$592,113
28.0%	\$592,113				\$685,604			\$685,604			\$685,604
31.0%	\$685,604				\$779,096			\$779,096			\$779,096
35.0%	\$779,096				\$872,587			\$872,587			\$872,587
39.0%	\$872,587				\$966,079			\$966,079			\$966,079
43.0%	\$966,079				\$1,059,570			\$1,059,570			\$1,059,570
47.0%	\$1,059,570				\$1,153,062			\$1,153,062			\$1,153,062
51.0%	\$1,153,062				\$1,246,553			\$1,246,553			\$1,246,553
55.0%	\$1,246,553				\$1,402,373			\$1,402,373			\$1,402,373
59.0%	\$1,402,373				\$1,558,192			\$1,558,192			\$1,558,192
62.0%	\$1,558,192				\$2,337,288			\$2,337,288			\$2,337,288
64.0%	\$2,337,288				\$3,116,384			\$3,116,384			\$3,116,384
66.0%	\$3,116,384				\$3,895,480			\$3,895,480			\$3,895,480
68.0%	\$3,895,480				\$4,674,576			\$4,674,576			\$4,674,576
70.0%	\$4,674,576				\$6,232,767			\$6,232,767			\$6,232,767
72.0%	\$6,232,767				\$7,790,959			\$7,790,959			\$7,790,959
74.0%	\$7,790,959	\$11,686,439			\$11,686,439			\$11,686,439			\$11,686,439
76.0%	\$11,686,439	\$15,581,918			\$15,581,918			\$15,581,918			\$15,581,918
77.0%	\$15,581,918	\$31,163,837			\$31,163,837			\$31,163,837			\$31,163,837
78.0%	\$31,163,837	\$77,909,592			\$77,909,592			\$77,909,592			\$77,909,592
79.0%	\$77,909,592	-			-			-			-

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



Nominal			1936								
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	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$6,000	\$8,000									
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.

Adjusted for Inflation			1936	CPI: 13.9	Head of Household						
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	But Not Over
4.0%		\$0			\$64,570			\$96,855			\$64,570
8.0%	\$64,570				\$96,855			\$129,139			\$129,139
9.0%	\$96,855				\$129,139			\$161,424			\$161,424
10.0%	\$129,139				\$193,709			\$225,994			\$193,709
11.0%	\$161,424				\$258,279			\$290,564			\$225,994
12.0%	\$193,709				\$322,848			\$355,133			\$258,279
13.0%	\$225,994				\$419,703			\$516,557			\$290,564
15.0%	\$258,279				\$516,557			\$613,412			\$322,848
17.0%	\$290,564				\$710,266			\$807,121			\$355,133
19.0%	\$322,848				\$903,975			\$1,000,830			\$419,703
21.0%	\$355,133				\$1,097,684			\$1,194,539			\$516,557
23.0%	\$419,703				\$1,291,394			\$1,452,818			\$516,557
25.0%	\$419,703				\$1,452,818			\$1,614,242			\$613,412
25.0%	\$516,557				\$1,614,242			\$2,421,363			\$613,412
28.0%	\$516,557				\$1,614,242			\$3,228,484			\$710,266
28.0%	\$613,412				\$1,614,242			\$4,035,605			\$710,266
31.0%	\$613,412				\$1,614,242			\$4,842,726			\$807,121
31.0%	\$710,266				\$1,614,242			\$6,456,968			\$807,121
35.0%	\$710,266				\$1,614,242			\$8,071,209			\$903,975
35.0%	\$807,121				\$1,614,242			\$12,106,814			\$903,975
39.0%	\$807,121				\$1,614,242			\$16,142,419			\$1,000,830
39.0%	\$903,975				\$1,614,242			\$32,284,838			\$1,000,830
43.0%	\$1,000,830				\$1,614,242			\$80,712,095			\$1,097,684
43.0%	\$1,000,830				\$1,614,242			-			\$1,097,684
47.0%	\$1,097,684				\$1,614,242						\$1,194,539
47.0%	\$1,097,684				\$1,614,242						\$1,194,539
51.0%	\$1,194,539				\$1,614,242						\$1,291,394
51.0%	\$1,194,539				\$1,614,242						\$1,291,394
55.0%	\$1,291,394				\$1,614,242						\$1,452,818
55.0%	\$1,291,394				\$1,614,242						\$1,452,818
59.0%	\$1,452,818				\$1,614,242						\$1,614,242
59.0%	\$1,452,818				\$1,614,242						\$1,614,242
62.0%	\$1,614,242				\$1,614,242						\$2,421,363
62.0%	\$1,614,242				\$1,614,242						\$2,421,363
64.0%	\$2,421,363				\$1,614,242						\$3,228,484
64.0%	\$2,421,363				\$1,614,242						\$3,228,484
66.0%	\$3,228,484				\$1,614,242						\$4,035,605
66.0%	\$3,228,484				\$1,614,242						\$4,035,605
68.0%	\$4,035,605				\$1,614,242						\$4,842,726
68.0%	\$4,035,605				\$1,614,242						\$4,842,726
70.0%	\$4,842,726				\$1,614,242						\$6,456,968
70.0%	\$4,842,726				\$1,614,242						\$6,456,968
72.0%	\$6,456,968				\$1,614,242						\$8,071,209
72.0%	\$6,456,968				\$1,614,242						\$8,071,209
74.0%	\$8,071,209				\$1,614,242						\$12,106,814
74.0%	\$8,071,209				\$1,614,242						\$12,106,814
76.0%	\$12,106,814				\$1,614,242						\$16,142,419
76.0%	\$12,106,814				\$1,614,242						\$16,142,419
77.0%	\$16,142,419				\$1,614,242						\$32,284,838
77.0%	\$16,142,419				\$1,614,242						\$32,284,838
78.0%	\$32,284,838				\$1,614,242						\$80,712,095
78.0%	\$32,284,838				\$1,614,242						\$80,712,095
79.0%	\$80,712,095				\$1,614,242						-
79.0%	\$80,712,095				\$1,614,242						-

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

1935

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$6,000	\$8,000									
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.

<b>Adjusted for Inflation</b>			<b>1935</b>			<b>CPI: 13.7</b>					
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
4.0%	\$0	\$65,512									
8.0%	\$65,512	\$98,268	<b>Listed tax rates and brackets</b>			<b>Listed tax rates and brackets</b>			<b>Listed tax rates and brackets</b>		
9.0%	\$98,268	\$131,025	<b>apply to all taxpayers.</b>			<b>apply to all taxpayers.</b>			<b>apply to all taxpayers.</b>		
10.0%	\$131,025	\$163,781									
11.0%	\$163,781	\$196,537									
12.0%	\$196,537	\$229,293									
13.0%	\$229,293	\$262,049									
15.0%	\$262,049	\$294,805									
17.0%	\$294,805	\$327,561									
19.0%	\$327,561	\$360,318									
21.0%	\$360,318	\$425,830									
23.0%	\$425,830	\$524,098									
25.0%	\$524,098	\$622,367									
28.0%	\$622,367	\$720,635									
31.0%	\$720,635	\$818,904									
34.0%	\$818,904	\$917,172									
37.0%	\$917,172	\$1,015,441									
40.0%	\$1,015,441	\$1,113,709									
43.0%	\$1,113,709	\$1,211,978									
46.0%	\$1,211,978	\$1,310,246									
49.0%	\$1,310,246	\$1,474,027									
54.0%	\$1,474,027	\$1,637,807									
56.0%	\$1,637,807	\$2,456,711									
57.0%	\$2,456,711	\$3,275,615									
58.0%	\$3,275,615	\$4,913,422									
59.0%	\$4,913,422	\$6,551,230									
60.0%	\$6,551,230	\$8,189,037									
61.0%	\$8,189,037	\$12,283,556									
62.0%	\$12,283,556	\$16,378,075									
63.0%	\$16,378,075	-									

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

1934

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$6,000	\$8,000									
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.

<b>Adjusted for Inflation</b>			<b>1934</b>	<b>CPI: 13.4</b>							
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
4.0%	\$0	\$66,979									
8.0%	\$66,979	\$100,468	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$100,468	\$133,958									
10.0%	\$133,958	\$167,447									
11.0%	\$167,447	\$200,937									
12.0%	\$200,937	\$234,426									
13.0%	\$234,426	\$267,916									
15.0%	\$267,916	\$301,405									
17.0%	\$301,405	\$334,895									
19.0%	\$334,895	\$368,384									
21.0%	\$368,384	\$435,363									
23.0%	\$435,363	\$535,832									
25.0%	\$535,832	\$636,300									
28.0%	\$636,300	\$736,769									
31.0%	\$736,769	\$837,237									
34.0%	\$837,237	\$937,706									
37.0%	\$937,706	\$1,038,174									
40.0%	\$1,038,174	\$1,138,643									
43.0%	\$1,138,643	\$1,239,111									
46.0%	\$1,239,111	\$1,339,580									
49.0%	\$1,339,580	\$1,507,027									
54.0%	\$1,507,027	\$1,674,475									
56.0%	\$1,674,475	\$2,511,712									
57.0%	\$2,511,712	\$3,348,950									
58.0%	\$3,348,950	\$5,023,424									
59.0%	\$5,023,424	\$6,697,899									
60.0%	\$6,697,899	\$8,372,374									
61.0%	\$8,372,374	\$12,558,561									
62.0%	\$12,558,561	\$16,744,748									
63.0%	\$16,744,748	-									

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

1933

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%	\$0	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
8.0%	\$4,000	\$6,000									
9.0%	\$6,000	\$10,000									
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	\$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 rates plus applicable surtaxes. Last law to change rates was the Revenue Act of 1932.

<b>Adjusted for Inflation</b>			<b>1933</b>			<b>CPI: 13</b>					
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
4.0%	\$0	\$69,040									
8.0%	\$69,040	\$103,560	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$103,560	\$172,600									
10.0%	\$172,600	\$207,120									
11.0%	\$207,120	\$241,640									
12.0%	\$241,640	\$276,160									
13.0%	\$276,160	\$310,679									
14.0%	\$310,679	\$345,199									
16.0%	\$345,199	\$379,719									
17.0%	\$379,719	\$414,239									
18.0%	\$414,239	\$448,759									
19.0%	\$448,759	\$483,279									
20.0%	\$483,279	\$517,799									
21.0%	\$517,799	\$552,319									
23.0%	\$552,319	\$621,359									
24.0%	\$621,359	\$655,879									
25.0%	\$655,879	\$690,399									
26.0%	\$690,399	\$724,919									
27.0%	\$724,919	\$759,439									
28.0%	\$759,439	\$793,959									
29.0%	\$793,959	\$828,479									
30.0%	\$828,479	\$862,999									
31.0%	\$862,999	\$897,518									
32.0%	\$897,518	\$932,038									
33.0%	\$932,038	\$966,558									
34.0%	\$966,558	\$1,001,078									
35.0%	\$1,001,078	\$1,035,598									
36.0%	\$1,035,598	\$1,070,118									
37.0%	\$1,070,118	\$1,104,638									
38.0%	\$1,104,638	\$1,139,158									
39.0%	\$1,139,158	\$1,173,678									
40.0%	\$1,173,678	\$1,208,198									
41.0%	\$1,208,198	\$1,242,718									
42.0%	\$1,242,718	\$1,277,238									
43.0%	\$1,277,238	\$1,311,758									
44.0%	\$1,311,758	\$1,346,278									
45.0%	\$1,346,278	\$1,380,798									
46.0%	\$1,380,798	\$1,415,318									
47.0%	\$1,415,318	\$1,449,838									
48.0%	\$1,449,838	\$1,484,358									
49.0%	\$1,484,358	\$1,518,877									
50.0%	\$1,518,877	\$1,553,397									
51.0%	\$1,553,397	\$1,587,917									
52.0%	\$1,587,917	\$1,622,437									
53.0%	\$1,622,437	\$1,656,957									
54.0%	\$1,656,957	\$1,691,477									
55.0%	\$1,691,477	\$1,725,997									
56.0%	\$1,725,997	\$2,588,996									
57.0%	\$2,588,996	\$3,451,994									
58.0%	\$3,451,994	\$5,177,991									
59.0%	\$5,177,991	\$6,903,988									
60.0%	\$6,903,988	\$8,629,986									
61.0%	\$8,629,986	\$12,944,978									
62.0%	\$12,944,978	\$17,259,971									
63.0%	\$17,259,971	-									

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



1932

Nominal			Married Filing Separately			Single			Head of Household		
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	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$6,000	\$10,000									
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	\$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 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.

<b>Adjusted for Inflation</b>			<b>1932</b>			<b>CPI: 13.7</b>					
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal Tax Rate</b>	<b>Tax Brackets</b>		<b>Marginal Tax Rate</b>	<b>Tax Brackets</b>		<b>Marginal Tax Rate</b>	<b>Tax Brackets</b>		<b>Marginal Tax Rate</b>	<b>Tax Brackets</b>	
	<b>Over</b>	<b>But Not Over</b>		<b>Over</b>	<b>But Not Over</b>		<b>Over</b>	<b>But Not Over</b>		<b>Over</b>	<b>But Not Over</b>
4.0%	\$0	\$65,512									
8.0%	\$65,512	\$98,268	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$98,268	\$163,781									
10.0%	\$163,781	\$196,537									
11.0%	\$196,537	\$229,293									
12.0%	\$229,293	\$262,049									
13.0%	\$262,049	\$294,805									
14.0%	\$294,805	\$327,561									
16.0%	\$327,561	\$360,318									
17.0%	\$360,318	\$393,074									
18.0%	\$393,074	\$425,830									
19.0%	\$425,830	\$458,586									
20.0%	\$458,586	\$491,342									
21.0%	\$491,342	\$524,098									
23.0%	\$524,098	\$589,611									
24.0%	\$589,611	\$622,367									
25.0%	\$622,367	\$655,123									
26.0%	\$655,123	\$687,879									
27.0%	\$687,879	\$720,635									
28.0%	\$720,635	\$753,391									
29.0%	\$753,391	\$786,148									
30.0%	\$786,148	\$818,904									
31.0%	\$818,904	\$851,660									
32.0%	\$851,660	\$884,416									
33.0%	\$884,416	\$917,172									
34.0%	\$917,172	\$949,928									
35.0%	\$949,928	\$982,684									
36.0%	\$982,684	\$1,015,441									
37.0%	\$1,015,441	\$1,048,197									
38.0%	\$1,048,197	\$1,080,953									
39.0%	\$1,080,953	\$1,113,709									
40.0%	\$1,113,709	\$1,146,465									
41.0%	\$1,146,465	\$1,179,221									
42.0%	\$1,179,221	\$1,211,978									
43.0%	\$1,211,978	\$1,244,734									
44.0%	\$1,244,734	\$1,277,490									
45.0%	\$1,277,490	\$1,310,246									
46.0%	\$1,310,246	\$1,343,002									
47.0%	\$1,343,002	\$1,375,758									
48.0%	\$1,375,758	\$1,408,514									
49.0%	\$1,408,514	\$1,441,271									
50.0%	\$1,441,271	\$1,474,027									
51.0%	\$1,474,027	\$1,506,783									
52.0%	\$1,506,783	\$1,539,539									
53.0%	\$1,539,539	\$1,572,295									
54.0%	\$1,572,295	\$1,605,051									
55.0%	\$1,605,051	\$1,637,807									
56.0%	\$1,637,807	\$2,456,711									
57.0%	\$2,456,711	\$3,275,615									
58.0%	\$3,275,615	\$4,913,422									
59.0%	\$4,913,422	\$6,551,230									
60.0%	\$6,551,230	\$8,189,037									
61.0%	\$8,189,037	\$12,283,556									
62.0%	\$12,283,556	\$16,378,075									
63.0%	\$16,378,075	-									

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.

**1931**

<b>Nominal</b>											
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
1.5%	\$0	\$4,000									
3.0%	\$4,000	\$8,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
5.0%	\$8,000	\$10,000									
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.

<b>Adjusted for Inflation</b>			<b>1931</b>			<b>CPI: 15.2</b>					
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
1.5%	\$0	\$59,047									
3.0%	\$59,047	\$118,095	<b>Listed tax rates and brackets</b>			<b>Listed tax rates and brackets</b>			<b>Listed tax rates and brackets</b>		
5.0%	\$118,095	\$147,618	<b>apply to all taxpayers.</b>			<b>apply to all taxpayers.</b>			<b>apply to all taxpayers.</b>		
6.0%	\$147,618	\$206,665									
7.0%	\$206,665	\$236,189									
8.0%	\$236,189	\$265,713									
9.0%	\$265,713	\$295,236									
10.0%	\$295,236	\$324,760									
11.0%	\$324,760	\$354,284									
12.0%	\$354,284	\$413,331									
13.0%	\$413,331	\$472,378									
14.0%	\$472,378	\$531,425									
15.0%	\$531,425	\$590,473									
16.0%	\$590,473	\$649,520									
17.0%	\$649,520	\$708,567									
18.0%	\$708,567	\$767,615									
19.0%	\$767,615	\$826,662									
20.0%	\$826,662	\$885,709									
21.0%	\$885,709	\$944,756									
22.0%	\$944,756	\$1,033,327									
23.0%	\$1,033,327	\$1,180,945									
24.0%	\$1,180,945	\$1,476,182									
25.0%	\$1,476,182	-									

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			1930								
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	But Not Over
1.5%	\$0	\$4,000									
3.0%	\$4,000	\$8,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
5.0%	\$8,000	\$10,000									
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.

Adjusted for Inflation			1930	CPI: 16.7			Head of Household				
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.5%		\$0			\$53,744			\$53,744			\$53,744
3.0%	\$53,744	\$107,487	<b>Listed tax rates and brackets apply to all taxpayers.</b>		\$107,487	<b>Listed tax rates and brackets apply to all taxpayers.</b>		\$107,487	<b>Listed tax rates and brackets apply to all taxpayers.</b>		\$107,487
5.0%	\$107,487	\$134,359			\$134,359			\$134,359			
6.0%	\$134,359	\$188,103			\$188,103			\$188,103			
7.0%	\$188,103	\$214,974			\$214,974			\$214,974			
8.0%	\$214,974	\$241,846			\$241,846			\$241,846			
9.0%	\$241,846	\$268,718			\$268,718			\$268,718			
10.0%	\$268,718	\$295,590			\$295,590			\$295,590			
11.0%	\$295,590	\$322,462			\$322,462			\$322,462			
12.0%	\$322,462	\$376,205			\$376,205			\$376,205			
13.0%	\$376,205	\$429,949			\$429,949			\$429,949			
14.0%	\$429,949	\$483,693			\$483,693			\$483,693			
15.0%	\$483,693	\$537,436		\$537,436		\$537,436					
16.0%	\$537,436	\$591,180		\$591,180		\$591,180					
17.0%	\$591,180	\$644,923		\$644,923		\$644,923					
18.0%	\$644,923	\$698,667		\$698,667		\$698,667					
19.0%	\$698,667	\$752,411		\$752,411		\$752,411					
20.0%	\$752,411	\$806,154		\$806,154		\$806,154					
21.0%	\$806,154	\$859,898		\$859,898		\$859,898					
22.0%	\$859,898	\$940,513		\$940,513		\$940,513					
23.0%	\$940,513	\$1,074,872		\$1,074,872		\$1,074,872					
24.0%	\$1,074,872	\$1,343,591		\$1,343,591		\$1,343,591					
25.0%	\$1,343,591	-		-		-					

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.

**1929**

**Nominal**

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	But Not Over
1.5%	\$0	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
3.0%	\$4,000	\$8,000									
5.0%	\$8,000	\$10,000									
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.

Adjusted for Inflation			1929			CPI: 17.1			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.5%		\$0			\$52,486			\$52,486			\$52,486
3.0%	\$52,486	\$104,973	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
5.0%	\$104,973	\$131,216			\$131,216			\$131,216			\$131,216
6.0%	\$131,216	\$183,703			\$183,703			\$183,703			\$183,703
7.0%	\$183,703	\$209,946			\$209,946			\$209,946			\$209,946
8.0%	\$209,946	\$236,189			\$236,189			\$236,189			\$236,189
9.0%	\$236,189	\$262,432			\$262,432			\$262,432			\$262,432
10.0%	\$262,432	\$288,676			\$288,676			\$288,676			\$288,676
11.0%	\$288,676	\$314,919			\$314,919			\$314,919			\$314,919
12.0%	\$314,919	\$367,405			\$367,405			\$367,405			\$367,405
13.0%	\$367,405	\$419,892			\$419,892			\$419,892			\$419,892
14.0%	\$419,892	\$472,378			\$472,378			\$472,378			\$472,378
15.0%	\$472,378	\$524,865			\$524,865			\$524,865			\$524,865
16.0%	\$524,865	\$577,351			\$577,351			\$577,351			\$577,351
17.0%	\$577,351	\$629,838			\$629,838			\$629,838			\$629,838
18.0%	\$629,838	\$682,324			\$682,324			\$682,324			\$682,324
19.0%	\$682,324	\$734,810			\$734,810			\$734,810			\$734,810
20.0%	\$734,810	\$787,297			\$787,297			\$787,297			\$787,297
21.0%	\$787,297	\$839,783			\$839,783			\$839,783			\$839,783
22.0%	\$839,783	\$918,513			\$918,513			\$918,513			\$918,513
23.0%	\$918,513	\$1,049,729			\$1,049,729			\$1,049,729			\$1,049,729
24.0%	\$1,049,729	\$1,312,162			\$1,312,162			\$1,312,162			\$1,312,162
25.0%	\$1,312,162	-			-			-			-

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.



**1928**

**Nominal**

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	But Not Over
1.5%	\$0	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
3.0%	\$4,000	\$8,000									
5.0%	\$8,000	\$10,000									
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.

Adjusted for Inflation			1928	CPI: 17.1			Head of Household				
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.5%		\$0			\$52,486			\$52,486			\$52,486
3.0%	\$52,486	\$104,973	<b>Listed tax rates and brackets apply to all taxpayers.</b>		\$104,973	<b>Listed tax rates and brackets apply to all taxpayers.</b>		\$104,973	<b>Listed tax rates and brackets apply to all taxpayers.</b>		\$104,973
5.0%	\$104,973	\$131,216			\$131,216			\$131,216			\$131,216
6.0%	\$131,216	\$183,703			\$183,703			\$183,703			\$183,703
7.0%	\$183,703	\$209,946			\$209,946			\$209,946			\$209,946
8.0%	\$209,946	\$236,189			\$236,189			\$236,189			\$236,189
9.0%	\$236,189	\$262,432			\$262,432			\$262,432			\$262,432
10.0%	\$262,432	\$288,676			\$288,676			\$288,676			\$288,676
11.0%	\$288,676	\$314,919			\$314,919			\$314,919			\$314,919
12.0%	\$314,919	\$367,405			\$367,405			\$367,405			\$367,405
13.0%	\$367,405	\$419,892			\$419,892			\$419,892			\$419,892
14.0%	\$419,892	\$472,378			\$472,378			\$472,378			\$472,378
15.0%	\$472,378	\$524,865		\$524,865		\$524,865		\$524,865			
16.0%	\$524,865	\$577,351		\$577,351		\$577,351		\$577,351			
17.0%	\$577,351	\$629,838		\$629,838		\$629,838		\$629,838			
18.0%	\$629,838	\$682,324		\$682,324		\$682,324		\$682,324			
19.0%	\$682,324	\$734,810		\$734,810		\$734,810		\$734,810			
20.0%	\$734,810	\$787,297		\$787,297		\$787,297		\$787,297			
21.0%	\$787,297	\$839,783		\$839,783		\$839,783		\$839,783			
22.0%	\$839,783	\$918,513		\$918,513		\$918,513		\$918,513			
23.0%	\$918,513	\$1,049,729		\$1,049,729		\$1,049,729		\$1,049,729			
24.0%	\$1,049,729	\$1,312,162		\$1,312,162		\$1,312,162		\$1,312,162			
25.0%	\$1,312,162	-		-		-		-			

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.

1927

Nominal

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	But Not Over
1.5%	\$0	\$4,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
3.0%	\$4,000	\$8,000									
5.0%	\$8,000	\$10,000									
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.

Adjusted for Inflation			1927	CPI: 17.4			Head of Household				
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.5%		\$0			\$51,582			\$51,582			\$51,582
3.0%	\$51,582	\$103,163	<b>Listed tax rates and brackets apply to all taxpayers.</b>		\$103,163	<b>Listed tax rates and brackets apply to all taxpayers.</b>		\$103,163	<b>Listed tax rates and brackets apply to all taxpayers.</b>		\$103,163
5.0%	\$103,163	\$128,954			\$128,954			\$128,954			
6.0%	\$128,954	\$180,535			\$180,535			\$180,535			
7.0%	\$180,535	\$206,326			\$206,326			\$206,326			
8.0%	\$206,326	\$232,117			\$232,117			\$232,117			
9.0%	\$232,117	\$257,908			\$257,908			\$257,908			
10.0%	\$257,908	\$283,698			\$283,698			\$283,698			
11.0%	\$283,698	\$309,489			\$309,489			\$309,489			
12.0%	\$309,489	\$361,071			\$361,071			\$361,071			
13.0%	\$361,071	\$412,652			\$412,652			\$412,652			
14.0%	\$412,652	\$464,234		\$464,234		\$464,234					
15.0%	\$464,234	\$515,815		\$515,815		\$515,815					
16.0%	\$515,815	\$567,397		\$567,397		\$567,397					
17.0%	\$567,397	\$618,978		\$618,978		\$618,978					
18.0%	\$618,978	\$670,560		\$670,560		\$670,560					
19.0%	\$670,560	\$722,141		\$722,141		\$722,141					
20.0%	\$722,141	\$773,723		\$773,723		\$773,723					
21.0%	\$773,723	\$825,304		\$825,304		\$825,304					
22.0%	\$825,304	\$902,677		\$902,677		\$902,677					
23.0%	\$902,677	\$1,031,630		\$1,031,630		\$1,031,630					
24.0%	\$1,031,630	\$1,289,538		\$1,289,538		\$1,289,538					
25.0%	\$1,289,538	-		-		-					

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			1926								
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	But Not Over
1.5%	\$0	\$4,000									
3.0%	\$4,000	\$8,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
5.0%	\$8,000	\$10,000									
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.

Adjusted for Inflation			1926			CPI: 17.7			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.5%	\$0	\$50,707									
3.0%	\$50,707	\$101,415	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
5.0%	\$101,415	\$126,768									
6.0%	\$126,768	\$177,475									
7.0%	\$177,475	\$202,829									
8.0%	\$202,829	\$228,183									
9.0%	\$228,183	\$253,536									
10.0%	\$253,536	\$278,890									
11.0%	\$278,890	\$304,244									
12.0%	\$304,244	\$354,951									
13.0%	\$354,951	\$405,658									
14.0%	\$405,658	\$456,365									
15.0%	\$456,365	\$507,073									
16.0%	\$507,073	\$557,780									
17.0%	\$557,780	\$608,487									
18.0%	\$608,487	\$659,194									
19.0%	\$659,194	\$709,902									
20.0%	\$709,902	\$760,609									
21.0%	\$760,609	\$811,316									
22.0%	\$811,316	\$887,377									
23.0%	\$887,377	\$1,014,145									
24.0%	\$1,014,145	\$1,267,681									
25.0%	\$1,267,681	-									

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			1925								
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	But Not Over
1.5%	\$0	\$4,000									
3.0%	\$4,000	\$8,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
5.0%	\$8,000	\$10,000									
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.

Adjusted for Inflation			1925			CPI: 17.5			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.5%	\$0	\$51,287									
3.0%	\$51,287	\$102,574	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
5.0%	\$102,574	\$128,217									
6.0%	\$128,217	\$179,504									
7.0%	\$179,504	\$205,147									
8.0%	\$205,147	\$230,790									
9.0%	\$230,790	\$256,434									
10.0%	\$256,434	\$282,077									
11.0%	\$282,077	\$307,721									
12.0%	\$307,721	\$359,007									
13.0%	\$359,007	\$410,294									
14.0%	\$410,294	\$461,581									
15.0%	\$461,581	\$512,868									
16.0%	\$512,868	\$564,154									
17.0%	\$564,154	\$615,441									
18.0%	\$615,441	\$666,728									
19.0%	\$666,728	\$718,015									
20.0%	\$718,015	\$769,302									
21.0%	\$769,302	\$820,588									
22.0%	\$820,588	\$897,518									
23.0%	\$897,518	\$1,025,735									
24.0%	\$1,025,735	\$1,282,169									
25.0%	\$1,282,169	-									

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.



1924

Nominal											
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	But Not Over
2.0%	\$0	\$4,000									
4.0%	\$4,000	\$8,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
6.0%	\$8,000	\$10,000									
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									
43.0%	\$100,000	\$200,000									
44.0%	\$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.

Adjusted for Inflation			1924	CPI: 17.1			Head of Household				
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
2.0%	\$0	\$52,486									
4.0%	\$52,486	\$104,973	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
6.0%	\$104,973	\$131,216									
7.0%	\$131,216	\$183,703									
8.0%	\$183,703	\$209,946									
9.0%	\$209,946	\$236,189									
10.0%	\$236,189	\$262,432									
11.0%	\$262,432	\$288,676									
12.0%	\$288,676	\$314,919									
13.0%	\$314,919	\$341,162									
14.0%	\$341,162	\$367,405									
15.0%	\$367,405	\$393,648									
16.0%	\$393,648	\$446,135									
17.0%	\$446,135	\$472,378									
18.0%	\$472,378	\$498,621									
19.0%	\$498,621	\$551,108									
20.0%	\$551,108	\$577,351									
21.0%	\$577,351	\$603,594									
22.0%	\$603,594	\$629,838									
23.0%	\$629,838	\$656,081									
24.0%	\$656,081	\$682,324									
25.0%	\$682,324	\$734,810									
26.0%	\$734,810	\$761,054									
27.0%	\$761,054	\$813,540									
28.0%	\$813,540	\$839,783									
29.0%	\$839,783	\$866,027									
30.0%	\$866,027	\$892,270									
31.0%	\$892,270	\$918,513									
32.0%	\$918,513	\$971,000									
33.0%	\$971,000	\$997,243									
34.0%	\$997,243	\$1,049,729									
35.0%	\$1,049,729	\$1,075,972									
36.0%	\$1,075,972	\$1,102,216									
37.0%	\$1,102,216	\$1,154,702									
38.0%	\$1,154,702	\$1,180,945									
39.0%	\$1,180,945	\$1,207,189									
40.0%	\$1,207,189	\$1,233,432									
41.0%	\$1,233,432	\$1,259,675									
42.0%	\$1,259,675	\$1,312,162									
43.0%	\$1,312,162	\$2,624,323									
44.0%	\$2,624,323	\$3,936,485									
45.0%	\$3,936,485	\$6,560,808									
46.0%	\$6,560,808	-									

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			1923								
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	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$6,000	\$10,000									
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	-									

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.

Adjusted for Inflation			1923	CPI: 17.1	Head of Household						
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	But Not Over
4.0%		\$0			\$52,486			\$52,486			\$52,486
8.0%	\$52,486	\$78,730			\$78,730			\$78,730			\$78,730
9.0%	\$78,730	\$131,216			\$131,216			\$131,216			\$131,216
10.0%	\$131,216	\$157,459			\$157,459			\$157,459			\$157,459
11.0%	\$157,459	\$183,703			\$183,703			\$183,703			\$183,703
12.0%	\$183,703	\$209,946			\$209,946			\$209,946			\$209,946
13.0%	\$209,946	\$236,189			\$236,189			\$236,189			\$236,189
14.0%	\$236,189	\$262,432			\$262,432			\$262,432			\$262,432
16.0%	\$262,432	\$288,676			\$288,676			\$288,676			\$288,676
17.0%	\$288,676	\$314,919			\$314,919			\$314,919			\$314,919
18.0%	\$314,919	\$341,162			\$341,162			\$341,162			\$341,162
19.0%	\$341,162	\$367,405			\$367,405			\$367,405			\$367,405
20.0%	\$367,405	\$393,648			\$393,648			\$393,648			\$393,648
21.0%	\$393,648	\$419,892			\$419,892			\$419,892			\$419,892
23.0%	\$419,892	\$472,378			\$472,378			\$472,378			\$472,378
24.0%	\$472,378	\$498,621			\$498,621			\$498,621			\$498,621
25.0%	\$498,621	\$524,865			\$524,865			\$524,865			\$524,865
26.0%	\$524,865	\$551,108			\$551,108			\$551,108			\$551,108
27.0%	\$551,108	\$577,351			\$577,351			\$577,351			\$577,351
28.0%	\$577,351	\$603,594			\$603,594			\$603,594			\$603,594
29.0%	\$603,594	\$629,838			\$629,838			\$629,838			\$629,838
30.0%	\$629,838	\$656,081			\$656,081			\$656,081			\$656,081
31.0%	\$656,081	\$682,324			\$682,324			\$682,324			\$682,324
32.0%	\$682,324	\$708,567			\$708,567			\$708,567			\$708,567
33.0%	\$708,567	\$734,810			\$734,810			\$734,810			\$734,810
34.0%	\$734,810	\$761,054			\$761,054			\$761,054			\$761,054
35.0%	\$761,054	\$787,297			\$787,297			\$787,297			\$787,297
36.0%	\$787,297	\$813,540			\$813,540			\$813,540			\$813,540
37.0%	\$813,540	\$839,783			\$839,783			\$839,783			\$839,783
38.0%	\$839,783	\$866,027			\$866,027			\$866,027			\$866,027
39.0%	\$866,027	\$892,270			\$892,270			\$892,270			\$892,270
40.0%	\$892,270	\$918,513			\$918,513			\$918,513			\$918,513
41.0%	\$918,513	\$944,756			\$944,756			\$944,756			\$944,756
42.0%	\$944,756	\$971,000			\$971,000			\$971,000			\$971,000
43.0%	\$971,000	\$997,243			\$997,243			\$997,243			\$997,243
44.0%	\$997,243	\$1,023,486			\$1,023,486			\$1,023,486			\$1,023,486
45.0%	\$1,023,486	\$1,049,729			\$1,049,729			\$1,049,729			\$1,049,729
46.0%	\$1,049,729	\$1,075,972			\$1,075,972			\$1,075,972			\$1,075,972
47.0%	\$1,075,972	\$1,102,216			\$1,102,216			\$1,102,216			\$1,102,216
48.0%	\$1,102,216	\$1,128,459			\$1,128,459			\$1,128,459			\$1,128,459
49.0%	\$1,128,459	\$1,154,702			\$1,154,702			\$1,154,702			\$1,154,702
50.0%	\$1,154,702	\$1,180,945			\$1,180,945			\$1,180,945			\$1,180,945
51.0%	\$1,180,945	\$1,207,189			\$1,207,189			\$1,207,189			\$1,207,189
52.0%	\$1,207,189	\$1,233,432			\$1,233,432			\$1,233,432			\$1,233,432
53.0%	\$1,233,432	\$1,259,675			\$1,259,675			\$1,259,675			\$1,259,675
54.0%	\$1,259,675	\$1,285,918			\$1,285,918			\$1,285,918			\$1,285,918
55.0%	\$1,285,918	\$1,312,162			\$1,312,162			\$1,312,162			\$1,312,162
56.0%	\$1,312,162	\$1,968,242			\$1,968,242			\$1,968,242			\$1,968,242
57.0%	\$1,968,242	\$2,624,323			\$2,624,323			\$2,624,323			\$2,624,323
58.0%	\$2,624,323	-			-			-			-

**Listed tax rates and brackets apply to all taxpayers.**

**Listed tax rates and brackets apply to all taxpayers.**

**Listed tax rates and brackets apply to all taxpayers.**

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.

1922

Nominal			Married Filing Separately			Single			Head of Household		
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	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$6,000	\$10,000									
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	-									

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.

Adjusted for Inflation			1922	CPI: 16.8			Head of Household				
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	But Not Over
4.0%		\$0			\$53,424			\$53,424			\$53,424
8.0%	\$53,424				\$80,136			\$80,136			\$80,136
9.0%	\$80,136				\$133,559			\$133,559			\$133,559
10.0%	\$133,559				\$160,271			\$160,271			\$160,271
11.0%	\$160,271				\$186,983			\$186,983			\$186,983
12.0%	\$186,983				\$213,695			\$213,695			\$213,695
13.0%	\$213,695				\$240,407			\$240,407			\$240,407
14.0%	\$240,407				\$267,119			\$267,119			\$267,119
16.0%	\$267,119				\$293,830			\$293,830			\$293,830
17.0%	\$293,830				\$320,542			\$320,542			\$320,542
18.0%	\$320,542				\$347,254			\$347,254			\$347,254
19.0%	\$347,254				\$373,966			\$373,966			\$373,966
20.0%	\$373,966				\$400,678			\$400,678			\$400,678
21.0%	\$400,678				\$427,390			\$427,390			\$427,390
23.0%	\$427,390				\$480,813			\$480,813			\$480,813
24.0%	\$480,813				\$507,525			\$507,525			\$507,525
25.0%	\$507,525				\$534,237			\$534,237			\$534,237
26.0%	\$534,237				\$560,949			\$560,949			\$560,949
27.0%	\$560,949				\$587,661			\$587,661			\$587,661
28.0%	\$587,661				\$614,373			\$614,373			\$614,373
29.0%	\$614,373				\$641,085			\$641,085			\$641,085
30.0%	\$641,085				\$667,797			\$667,797			\$667,797
31.0%	\$667,797				\$694,508			\$694,508			\$694,508
32.0%	\$694,508				\$721,220			\$721,220			\$721,220
33.0%	\$721,220				\$747,932			\$747,932			\$747,932
34.0%	\$747,932				\$774,644			\$774,644			\$774,644
35.0%	\$774,644				\$801,356			\$801,356			\$801,356
36.0%	\$801,356				\$828,068			\$828,068			\$828,068
37.0%	\$828,068				\$854,780			\$854,780			\$854,780
38.0%	\$854,780				\$881,491			\$881,491			\$881,491
39.0%	\$881,491				\$908,203			\$908,203			\$908,203
40.0%	\$908,203				\$934,915			\$934,915			\$934,915
41.0%	\$934,915				\$961,627			\$961,627			\$961,627
42.0%	\$961,627				\$988,339			\$988,339			\$988,339
43.0%	\$988,339				\$1,015,051			\$1,015,051			\$1,015,051
44.0%	\$1,015,051				\$1,041,763			\$1,041,763			\$1,041,763
45.0%	\$1,041,763				\$1,068,474			\$1,068,474			\$1,068,474
46.0%	\$1,068,474				\$1,095,186			\$1,095,186			\$1,095,186
47.0%	\$1,095,186				\$1,121,898			\$1,121,898			\$1,121,898
48.0%	\$1,121,898				\$1,148,610			\$1,148,610			\$1,148,610
49.0%	\$1,148,610				\$1,175,322			\$1,175,322			\$1,175,322
50.0%	\$1,175,322				\$1,202,034			\$1,202,034			\$1,202,034
51.0%	\$1,202,034				\$1,228,746			\$1,228,746			\$1,228,746
52.0%	\$1,228,746				\$1,255,457			\$1,255,457			\$1,255,457
53.0%	\$1,255,457				\$1,282,169			\$1,282,169			\$1,282,169
54.0%	\$1,282,169				\$1,308,881			\$1,308,881			\$1,308,881
55.0%	\$1,308,881				\$1,335,593			\$1,335,593			\$1,335,593
56.0%	\$1,335,593				\$2,003,390			\$2,003,390			\$2,003,390
57.0%	\$2,003,390				\$2,671,186			\$2,671,186			\$2,671,186
58.0%	\$2,671,186				-			-			-

**Listed tax rates and brackets apply to all taxpayers.**

**Listed tax rates and brackets apply to all taxpayers.**

**Listed tax rates and brackets apply to all taxpayers.**

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.

1921

Nominal			Married Filing Separately			Single			Head of Household		
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	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$5,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$5,000	\$6,000									
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									
73.0%	\$1,000,000	-									

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

<b>Adjusted for Inflation</b>			<b>1921</b>			<b>CPI: 17.9</b>					
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
4.0%	\$0	\$50,141									
8.0%	\$50,141	\$62,676	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$62,676	\$75,211									
10.0%	\$75,211	\$100,281									
11.0%	\$100,281	\$125,352									
12.0%	\$125,352	\$150,422									
13.0%	\$150,422	\$175,492									
14.0%	\$175,492	\$200,563									
15.0%	\$200,563	\$225,633									
16.0%	\$225,633	\$250,703									
17.0%	\$250,703	\$275,774									
18.0%	\$275,774	\$300,844									
19.0%	\$300,844	\$325,915									
20.0%	\$325,915	\$350,985									
21.0%	\$350,985	\$376,055									
22.0%	\$376,055	\$401,126									
23.0%	\$401,126	\$426,196									
24.0%	\$426,196	\$451,266									
25.0%	\$451,266	\$476,337									
26.0%	\$476,337	\$501,407									
27.0%	\$501,407	\$526,477									
28.0%	\$526,477	\$551,548									
29.0%	\$551,548	\$576,618									
30.0%	\$576,618	\$601,688									
31.0%	\$601,688	\$626,759									
32.0%	\$626,759	\$651,829									
33.0%	\$651,829	\$676,899									
34.0%	\$676,899	\$701,970									
35.0%	\$701,970	\$727,040									
36.0%	\$727,040	\$752,110									
37.0%	\$752,110	\$777,181									
38.0%	\$777,181	\$802,251									
39.0%	\$802,251	\$827,322									
40.0%	\$827,322	\$852,392									
41.0%	\$852,392	\$877,462									
42.0%	\$877,462	\$902,533									
43.0%	\$902,533	\$927,603									
44.0%	\$927,603	\$952,673									
45.0%	\$952,673	\$977,744									
46.0%	\$977,744	\$1,002,814									
47.0%	\$1,002,814	\$1,027,884									
48.0%	\$1,027,884	\$1,052,955									
49.0%	\$1,052,955	\$1,078,025									
50.0%	\$1,078,025	\$1,103,095									
51.0%	\$1,103,095	\$1,128,166									
52.0%	\$1,128,166	\$1,153,236									
53.0%	\$1,153,236	\$1,178,306									
54.0%	\$1,178,306	\$1,203,377									
55.0%	\$1,203,377	\$1,228,447									
56.0%	\$1,228,447	\$1,253,517									
60.0%	\$1,253,517	\$1,880,276									
64.0%	\$1,880,276	\$2,507,035									
68.0%	\$2,507,035	\$3,760,552									
71.0%	\$3,760,552	\$6,267,587									
72.0%	\$6,267,587	\$12,535,175									
73.0%	\$12,535,175	-									

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



1920

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$5,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$5,000	\$6,000									
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									
73.0%	\$1,000,000	-									

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

<b>Adjusted for Inflation</b>			<b>1920</b>			<b>CPI: 20</b>					
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
4.0%	\$0	\$44,876									
8.0%	\$44,876	\$56,095	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$56,095	\$67,314									
10.0%	\$67,314	\$89,752									
11.0%	\$89,752	\$112,190									
12.0%	\$112,190	\$134,628									
13.0%	\$134,628	\$157,066									
14.0%	\$157,066	\$179,504									
15.0%	\$179,504	\$201,942									
16.0%	\$201,942	\$224,380									
17.0%	\$224,380	\$246,818									
18.0%	\$246,818	\$269,256									
19.0%	\$269,256	\$291,694									
20.0%	\$291,694	\$314,131									
21.0%	\$314,131	\$336,569									
22.0%	\$336,569	\$359,007									
23.0%	\$359,007	\$381,445									
24.0%	\$381,445	\$403,883									
25.0%	\$403,883	\$426,321									
26.0%	\$426,321	\$448,759									
27.0%	\$448,759	\$471,197									
28.0%	\$471,197	\$493,635									
29.0%	\$493,635	\$516,073									
30.0%	\$516,073	\$538,511									
31.0%	\$538,511	\$560,949									
32.0%	\$560,949	\$583,387									
33.0%	\$583,387	\$605,825									
34.0%	\$605,825	\$628,263									
35.0%	\$628,263	\$650,701									
36.0%	\$650,701	\$673,139									
37.0%	\$673,139	\$695,577									
38.0%	\$695,577	\$718,015									
39.0%	\$718,015	\$740,453									
40.0%	\$740,453	\$762,891									
41.0%	\$762,891	\$785,329									
42.0%	\$785,329	\$807,767									
43.0%	\$807,767	\$830,205									
44.0%	\$830,205	\$852,643									
45.0%	\$852,643	\$875,081									
46.0%	\$875,081	\$897,518									
47.0%	\$897,518	\$919,956									
48.0%	\$919,956	\$942,394									
49.0%	\$942,394	\$964,832									
50.0%	\$964,832	\$987,270									
51.0%	\$987,270	\$1,009,708									
52.0%	\$1,009,708	\$1,032,146									
53.0%	\$1,032,146	\$1,054,584									
54.0%	\$1,054,584	\$1,077,022									
55.0%	\$1,077,022	\$1,099,460									
56.0%	\$1,099,460	\$1,121,898									
60.0%	\$1,121,898	\$1,682,847									
64.0%	\$1,682,847	\$2,243,796									
68.0%	\$2,243,796	\$3,365,694									
71.0%	\$3,365,694	\$5,609,491									
72.0%	\$5,609,491	\$11,218,981									
73.0%	\$11,218,981	-									

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

1919

Nominal

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$5,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$5,000	\$6,000									
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									
73.0%	\$1,000,000	-									

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

Adjusted for Inflation			1919	CPI: 17.3			Head of Household				
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%	\$0	\$51,880									
8.0%	\$51,880	\$64,850	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
9.0%	\$64,850	\$77,820									
10.0%	\$77,820	\$103,759									
11.0%	\$103,759	\$129,699									
12.0%	\$129,699	\$155,639									
13.0%	\$155,639	\$181,579									
14.0%	\$181,579	\$207,519									
15.0%	\$207,519	\$233,459									
16.0%	\$233,459	\$259,398									
17.0%	\$259,398	\$285,338									
18.0%	\$285,338	\$311,278									
19.0%	\$311,278	\$337,218									
20.0%	\$337,218	\$363,158									
21.0%	\$363,158	\$389,098									
22.0%	\$389,098	\$415,037									
23.0%	\$415,037	\$440,977									
24.0%	\$440,977	\$466,917									
25.0%	\$466,917	\$492,857									
26.0%	\$492,857	\$518,797									
27.0%	\$518,797	\$544,737									
28.0%	\$544,737	\$570,677									
29.0%	\$570,677	\$596,616									
30.0%	\$596,616	\$622,556									
31.0%	\$622,556	\$648,496									
32.0%	\$648,496	\$674,436									
33.0%	\$674,436	\$700,376									
34.0%	\$700,376	\$726,316									
35.0%	\$726,316	\$752,255									
36.0%	\$752,255	\$778,195									
37.0%	\$778,195	\$804,135									
38.0%	\$804,135	\$830,075									
39.0%	\$830,075	\$856,015									
40.0%	\$856,015	\$881,955									
41.0%	\$881,955	\$907,894									
42.0%	\$907,894	\$933,834									
43.0%	\$933,834	\$959,774									
44.0%	\$959,774	\$985,714									
45.0%	\$985,714	\$1,011,654									
46.0%	\$1,011,654	\$1,037,594									
47.0%	\$1,037,594	\$1,063,533									
48.0%	\$1,063,533	\$1,089,473									
49.0%	\$1,089,473	\$1,115,413									
50.0%	\$1,115,413	\$1,141,353									
51.0%	\$1,141,353	\$1,167,293									
52.0%	\$1,167,293	\$1,193,233									
53.0%	\$1,193,233	\$1,219,173									
54.0%	\$1,219,173	\$1,245,112									
55.0%	\$1,245,112	\$1,271,052									
56.0%	\$1,271,052	\$1,296,992									
60.0%	\$1,296,992	\$1,945,488									
64.0%	\$1,945,488	\$2,593,984									
68.0%	\$2,593,984	\$3,890,976									
71.0%	\$3,890,976	\$6,484,960									
72.0%	\$6,484,960	\$12,969,920									
73.0%	\$12,969,920	-									

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

Nominal			1918								
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	But Not Over
6.0%	\$0	\$4,000									
12.0%	\$4,000	\$5,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
13.0%	\$5,000	\$6,000									
14.0%	\$6,000	\$8,000									
15.0%	\$8,000	\$10,000									
16.0%	\$10,000	\$12,000									
17.0%	\$12,000	\$14,000									
18.0%	\$14,000	\$16,000									
19.0%	\$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%	\$86,000	\$88,000									
55.0%	\$88,000	\$90,000									
56.0%	\$90,000	\$92,000									
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.

Adjusted for Inflation			1918	CPI: 15.1			Head of Household				
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	But Not Over
6.0%	\$0	\$59,438									
12.0%	\$59,438	\$74,298	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
13.0%	\$74,298	\$89,157									
14.0%	\$89,157	\$118,877									
15.0%	\$118,877	\$148,596									
16.0%	\$148,596	\$178,315									
17.0%	\$178,315	\$208,034									
18.0%	\$208,034	\$237,753									
19.0%	\$237,753	\$267,472									
20.0%	\$267,472	\$297,192									
21.0%	\$297,192	\$326,911									
22.0%	\$326,911	\$356,630									
23.0%	\$356,630	\$386,349									
24.0%	\$386,349	\$416,068									
25.0%	\$416,068	\$445,787									
26.0%	\$445,787	\$475,506									
27.0%	\$475,506	\$505,226									
28.0%	\$505,226	\$534,945									
29.0%	\$534,945	\$564,664									
30.0%	\$564,664	\$594,383									
31.0%	\$594,383	\$624,102									
32.0%	\$624,102	\$653,821									
33.0%	\$653,821	\$683,541									
34.0%	\$683,541	\$713,260									
35.0%	\$713,260	\$742,979									
36.0%	\$742,979	\$772,698									
37.0%	\$772,698	\$802,417									
38.0%	\$802,417	\$832,136									
39.0%	\$832,136	\$861,856									
40.0%	\$861,856	\$891,575									
41.0%	\$891,575	\$921,294									
42.0%	\$921,294	\$951,013									
43.0%	\$951,013	\$980,732									
44.0%	\$980,732	\$1,010,451									
45.0%	\$1,010,451	\$1,040,170									
46.0%	\$1,040,170	\$1,069,890									
47.0%	\$1,069,890	\$1,099,609									
48.0%	\$1,099,609	\$1,129,328									
49.0%	\$1,129,328	\$1,159,047									
50.0%	\$1,159,047	\$1,188,766									
51.0%	\$1,188,766	\$1,218,485									
52.0%	\$1,218,485	\$1,248,205									
53.0%	\$1,248,205	\$1,277,924									
54.0%	\$1,277,924	\$1,307,643									
55.0%	\$1,307,643	\$1,337,362									
56.0%	\$1,337,362	\$1,367,081									
57.0%	\$1,367,081	\$1,396,800									
58.0%	\$1,396,800	\$1,426,519									
59.0%	\$1,426,519	\$1,456,239									
60.0%	\$1,456,239	\$1,485,958									
64.0%	\$1,485,958	\$2,228,937									
68.0%	\$2,228,937	\$2,971,916									
72.0%	\$2,971,916	\$4,457,873									
75.0%	\$4,457,873	\$7,429,789									
76.0%	\$7,429,789	\$14,859,578									
77.0%	\$14,859,578	-									

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								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
2.0%	\$0	\$2,000									
4.0%	\$2,000	\$5,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
5.0%	\$5,000	\$7,500									
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 Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
2.0%	\$0	\$20,000									
3.0%	\$20,000	\$40,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
4.0%	\$40,000	\$60,000									
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.

<b>Adjusted for Inflation</b>			<b>1917</b>			<b>CPI: 12.8</b>					
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
2.0%	\$0	\$35,059									
4.0%	\$35,059	\$87,648	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
5.0%	\$87,648	\$131,472									
6.0%	\$131,472	\$175,297									
7.0%	\$175,297	\$219,121									
8.0%	\$219,121	\$262,945									
9.0%	\$262,945	\$350,593									
12.0%	\$350,593	\$701,186									
16.0%	\$701,186	\$1,051,779									
21.0%	\$1,051,779	\$1,402,373									
26.0%	\$1,402,373	\$1,752,966									
31.0%	\$1,752,966	\$2,629,449									
35.0%	\$2,629,449	\$3,505,932									
41.0%	\$3,505,932	\$4,382,415									
46.0%	\$4,382,415	\$5,258,897									
50.0%	\$5,258,897	\$8,764,829									
54.0%	\$8,764,829	\$13,147,244									
59.0%	\$13,147,244	\$17,529,658									
65.0%	\$17,529,658	\$26,294,487									
66.0%	\$26,294,487	\$35,059,316									
67.0%	\$35,059,316	-									

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.

<b>Adjusted for Inflation</b>			<b>1916</b>			<b>CPI: 10.9</b>					
<b>Married Filing Jointly</b>			<b>Married Filing Separately</b>			<b>Single</b>			<b>Head of Household</b>		
<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>		<b>Marginal</b>	<b>Tax Brackets</b>	
<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>	<b>Tax Rate</b>	<b>Over</b>	<b>But Not Over</b>
2.0%	\$0	\$411,706									
3.0%	\$411,706	\$823,411	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
4.0%	\$823,411	\$1,235,117									
5.0%	\$1,235,117	\$1,646,823									
6.0%	\$1,646,823	\$2,058,529									
7.0%	\$2,058,529	\$3,087,793									
8.0%	\$3,087,793	\$4,117,057									
9.0%	\$4,117,057	\$5,146,322									
10.0%	\$5,146,322	\$6,175,586									
11.0%	\$6,175,586	\$10,292,643									
12.0%	\$10,292,643	\$20,585,287									
13.0%	\$20,585,287	\$30,877,930									
14.0%	\$30,877,930	\$41,170,573									
15.0%	\$41,170,573	-									

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			1915			1915		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.0%	\$0	\$20,000									
2.0%	\$20,000	\$50,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
3.0%	\$50,000	\$75,000									
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.

Nominal			1914			1914			1914		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.0%	\$0	\$20,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
2.0%	\$20,000	\$50,000									
3.0%	\$50,000	\$75,000									
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.

Nominal			1913			1913			1913		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.0%	\$0	\$20,000	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
2.0%	\$20,000	\$50,000									
3.0%	\$50,000	\$75,000									
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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Adjusted for Inflation			1915			CPI: 10.1			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.0%	\$0	\$444,316									
2.0%	\$444,316	\$1,110,790	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
3.0%	\$1,110,790	\$1,666,185									
4.0%	\$1,666,185	\$2,221,580									
5.0%	\$2,221,580	\$5,553,951									
6.0%	\$5,553,951	\$11,107,902									
7.0%	\$11,107,902	-									

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.

Adjusted for Inflation			1914			CPI: 10			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.0%	\$0	\$448,759									
2.0%	\$448,759	\$1,121,898	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
3.0%	\$1,121,898	\$1,682,847									
4.0%	\$1,682,847	\$2,243,796									
5.0%	\$2,243,796	\$5,609,491									
6.0%	\$5,609,491	\$11,218,981									
7.0%	\$11,218,981	-									

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.

Adjusted for Inflation			1913			CPI: 9.9			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.0%	\$0	\$453,292									
2.0%	\$453,292	\$1,133,230	<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>			<b>Listed tax rates and brackets apply to all taxpayers.</b>		
3.0%	\$1,133,230	\$1,699,846									
4.0%	\$1,699,846	\$2,266,461									
5.0%	\$2,266,461	\$5,666,152									
6.0%	\$5,666,152	\$11,332,304									
7.0%	\$11,332,304	-									

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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