

Federal Individual Income Tax Rates History

Nominal Dollars

Income Years 1913-2013

Note: Figures are presented in nominal dollar amounts.

Nominal			2013								
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	\$17,850	10.0%	\$0	\$8,925	10.0%	\$0	\$8,925	10.0%	\$0	\$12,750
15.0%	\$17,850	\$72,500	15.0%	\$8,925	\$36,250	15.0%	\$8,925	\$36,250	15.0%	\$12,750	\$48,600
25.0%	\$72,500	\$146,400	25.0%	\$36,250	\$73,200	25.0%	\$36,250	\$87,850	25.0%	\$48,600	\$125,450
28.0%	\$146,400	\$223,050	28.0%	\$73,200	\$111,525	28.0%	\$87,850	\$183,250	28.0%	\$125,450	\$203,150
33.0%	\$223,050	\$398,350	33.0%	\$111,525	\$199,175	33.0%	\$183,250	\$398,350	33.0%	\$203,150	\$398,350
35.0%	\$398,350	\$450,000	35.0%	\$199,175	\$225,000	35.0%	\$398,350	\$400,000	35.0%	\$398,350	\$425,000
39.6%	\$450,000		39.6%	\$225,000		39.6%	\$400,000		39.6%	\$425,000	

Note: Last law to change rates was the American Taxpayer Relief Act of 2012.

Nominal			2012								
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	\$17,400	10.0%	\$0	\$8,700	10.0%	\$0	\$8,700	10.0%	\$0	\$12,400
15.0%	\$17,400	\$70,700	15.0%	\$8,700	\$35,350	15.0%	\$8,700	\$35,350	15.0%	\$12,400	\$47,350
25.0%	\$70,700	\$142,700	25.0%	\$35,350	\$71,350	25.0%	\$35,350	\$85,650	25.0%	\$47,350	\$122,300
28.0%	\$142,700	\$217,450	28.0%	\$71,350	\$108,725	28.0%	\$85,650	\$178,650	28.0%	\$122,300	\$198,050
33.0%	\$217,450	\$388,350	33.0%	\$108,725	\$194,175	33.0%	\$178,650	\$388,350	33.0%	\$198,050	\$388,350
35.0%	\$388,350	-	35.0%	\$194,175	-	35.0%	\$388,350	-	35.0%	\$388,350	-

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

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			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
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			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
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.

Nominal			2006			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
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			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
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			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
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			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
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			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
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.

Nominal			2001			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
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.

Nominal			2000			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
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.

Nominal			1999			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
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.

Nominal			1998			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
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.

Nominal				1997				1997			
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.

Nominal				1996				1996			
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.

Nominal				1995				1995			
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.

Nominal				1994				1994			
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.

Nominal				1993				1993			
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.

Nominal				1992				1992			
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.

Nominal			1991			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
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.

Nominal			1990			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
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.

Nominal			1989			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
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.

Nominal			1988			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
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.

Nominal			1987			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
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.

Nominal

1986

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	\$3,670	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.

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.

Nominal			1983			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
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.

Nominal			1982			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
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.

Nominal			1981			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
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.

Nominal			1980			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
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			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
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 1978											
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	\$3,200	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.

Nominal

1977

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.

Nominal

1976

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	\$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.

Nominal

1975

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	\$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

Nominal

1974

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	\$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.

Nominal

1973

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	\$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.

Nominal

1972

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	\$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.

Nominal

1971

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	\$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.

Nominal

1970

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	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	Same as Married Filing Separately			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.

Nominal

1969

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	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	Same as Married Filing Separately			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 here exclude the effect of 10-percent surtax. Last law to change rates was the Tax Reform Act of 1969.

Nominal

1968

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	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	Same as Married Filing Separately			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.

Nominal

1967

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	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	Same as Married Filing Separately			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.

Nominal

1966

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	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	Same as Married Filing Separately			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.

Nominal

1965

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	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	Same as Married Filing Separately			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.

Nominal

1964

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
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	Same as Married Filing Separately			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.

Nominal			1963			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	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	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.

Nominal			1962			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	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	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.

Nominal			1961			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	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	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.

Nominal			1960			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	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	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.

Nominal			1959			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
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000		
22.0%	\$4,000	\$8,000	22.0%	\$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		
30.0%	\$12,000	\$16,000	30.0%	\$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		
38.0%	\$20,000	\$24,000	38.0%	\$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		
47.0%	\$28,000	\$32,000	47.0%	\$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		
53.0%	\$36,000	\$40,000	53.0%	\$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		
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000		
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000		
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000		
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		58.0%	\$32,000	\$38,000		
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		62.0%	\$38,000	\$44,000		
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		66.0%	\$44,000	\$50,000		
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		68.0%	\$50,000	\$60,000		
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		71.0%	\$60,000	\$70,000		
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000			
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000			
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000			
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000			
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000			
						90.0%	\$200,000	\$300,000			
						91.0%	\$300,000	-			

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

Nominal			1958			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
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000		
22.0%	\$4,000	\$8,000	22.0%	\$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		
30.0%	\$12,000	\$16,000	30.0%	\$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		
38.0%	\$20,000	\$24,000	38.0%	\$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		
47.0%	\$28,000	\$32,000	47.0%	\$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		
53.0%	\$36,000	\$40,000	53.0%	\$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		
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000		
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000		
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000		
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		58.0%	\$32,000	\$38,000		
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		62.0%	\$38,000	\$44,000		
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		66.0%	\$44,000	\$50,000		
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		68.0%	\$50,000	\$60,000		
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		71.0%	\$60,000	\$70,000		
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000			
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000			
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000			
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000			
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000			
						90.0%	\$200,000	\$300,000			
						91.0%	\$300,000	-			

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

Nominal			1957			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
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000		
22.0%	\$4,000	\$8,000	22.0%	\$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		
30.0%	\$12,000	\$16,000	30.0%	\$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		
38.0%	\$20,000	\$24,000	38.0%	\$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		
47.0%	\$28,000	\$32,000	47.0%	\$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		
53.0%	\$36,000	\$40,000	53.0%	\$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		
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000		
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000		
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000		
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		58.0%	\$32,000	\$38,000		
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		62.0%	\$38,000	\$44,000		
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		66.0%	\$44,000	\$50,000		
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		68.0%	\$50,000	\$60,000		
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		71.0%	\$60,000	\$70,000		
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000			
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000			
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000			
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000			
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000			
						90.0%	\$200,000	\$300,000			
						91.0%	\$300,000	-			

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

Nominal			1956			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
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000		
22.0%	\$4,000	\$8,000	22.0%	\$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		
30.0%	\$12,000	\$16,000	30.0%	\$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		
38.0%	\$20,000	\$24,000	38.0%	\$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		
47.0%	\$28,000	\$32,000	47.0%	\$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		
53.0%	\$36,000	\$40,000	53.0%	\$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		
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000		
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000		
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000		
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000		58.0%	\$32,000	\$38,000		
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000		62.0%	\$38,000	\$44,000		
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000		66.0%	\$44,000	\$50,000		
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000		68.0%	\$50,000	\$60,000		
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000		71.0%	\$60,000	\$70,000		
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000			
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000			
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000			
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000			
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000			
						90.0%	\$200,000	\$300,000			
						91.0%	\$300,000	-			

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

Nominal			1955			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	
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	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.

Nominal			1954			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	
Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.			20.0%	\$0	\$2,000	Same as Married Filing Separately	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.

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
Applicable marginal tax rates			24.6%	\$2,000	\$4,000	Same as			23.4%	\$2,000	\$4,000
are determined by the bracket			29.0%	\$4,000	\$6,000	Married Filing Separately			27.0%	\$4,000	\$6,000
(Married Filing Separately)			34.0%	\$6,000	\$8,000				29.0%	\$6,000	\$8,000
corresponding to one-half of			38.0%	\$8,000	\$10,000				34.0%	\$8,000	\$10,000
taxable income.			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

Nominal

1952

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over
			22.2%	\$0	\$2,000				22.2%	\$0	\$2,000
Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.			24.6%	\$2,000	\$4,000	Same as Married Filing Separately			23.4%	\$2,000	\$4,000
			29.0%	\$4,000	\$6,000		27.0%	\$4,000	\$6,000		
			34.0%	\$6,000	\$8,000		29.0%	\$6,000	\$8,000		
			38.0%	\$8,000	\$10,000		34.0%	\$8,000	\$10,000		
			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

Nominal			1951			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
			20.4%	\$0	\$2,000						
Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.			22.4%	\$2,000	\$4,000						
			27.0%	\$4,000	\$6,000						
			30.0%	\$6,000	\$8,000						
			35.0%	\$8,000	\$10,000						
			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.

Nominal			1950			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
			20.0%	\$0	\$2,000						
Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.			22.0%	\$2,000	\$4,000						
			26.0%	\$4,000	\$6,000	Same as			Same as		
			30.0%	\$6,000	\$8,000	Married Filing Separately			Married Filing Separately		
			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.

Nominal			1949			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
			20.0%	\$0	\$2,000						
Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.			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 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	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.		
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.

Nominal			1947			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
20.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	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.		
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 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	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.		
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

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	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.		
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.

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	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.		
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.

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	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.		
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.

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	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.		
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.

Nominal

1941

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	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.		
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.

1940 (a)

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
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	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.		
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.

1939

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
4.0%	\$0	\$4,000	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.		
8.0%	\$4,000	\$6,000									
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.

1938

Nominal											
<u>Married Filing Jointly</u>			<u>Married Filing Separately</u>			<u>Single</u>			<u>Head of Household</u>		
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	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.		
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.

1937

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
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	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.		
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.

1936

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
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	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.		
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.

Nominal

1935

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	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.		
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.

1934

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
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	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.		
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.

Nominal

1933

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	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.		
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.

1932

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
4.0%	\$0	\$4,000	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.		
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 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.

Nominal

1931

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	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.		
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.

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	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.		
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.

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									
3.0%	\$4,000	\$8,000	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.		
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.

Nominal

1928

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	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.		
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.

Nominal

1927

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	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.		
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.

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	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.		
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.

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	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.		
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 1924.

Nominal

1924

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Tax Brackets			Tax Brackets			Tax Brackets			Tax Brackets		
Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over
2.0%	\$0	\$4,000									
4.0%	\$4,000	\$8,000	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.		
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.

Nominal			1923			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	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.		
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.

Nominal			1922								
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	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.		
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	-									

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 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	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.		
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.

Nominal

1920

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	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.		
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.

Nominal

1919

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	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.		
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.

Nominal

1918

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Tax Brackets			Tax Brackets			Tax Brackets			Tax Brackets		
Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over	Marginal Tax Rate	Over	But Not Over
6.0%	\$0	\$4,000									
12.0%	\$4,000	\$5,000	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.		
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.

Nominal			1917			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
2.0%	\$0	\$2,000	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.		
4.0%	\$2,000	\$5,000									
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			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
2.0%	\$0	\$20,000	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.		
3.0%	\$20,000	\$40,000									
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.

Nominal			1915			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
1.0%	\$0	\$20,000	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.		
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			1914			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
1.0%	\$0	\$20,000	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.		
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			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
1.0%	\$0	\$20,000	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.		
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.

Nominal			1895-1912			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
No income tax											

Income taxes were declared unconstitutional by the Supreme Court in 1895. This decision stood until the ratification of the 16th Amendment in 1913.

Nominal			1894			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
2.0%	\$4,000	-	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.		

Last law to change rates was the Wilson-Gorman Tariff Act of 1894. Declared unconstitutional by the Supreme Court in 1895 in *Pollock v. Farmers' Loan & Trust Co.*

Nominal			1873-1893			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
No income tax											

Last law to change rates was the Revenue Act of 1873.

Nominal**1865**

Married Filing Jointly		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
5.0%	\$600	\$5,000
7.5%	\$5,000	\$10,000
10.0%	\$10,000	-

Married Filing Separately		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Single		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Head of Household		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Last law to change rates was the Revenue Act of 1864.

Nominal**1864**

Married Filing Jointly		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
5.0%	\$600	\$5,000
7.5%	\$5,000	\$10,000
10.0%	\$10,000	-

Married Filing Separately		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Single		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Head of Household		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Last law to change rates was the Revenue Act of 1864.

Nominal**1863**

Married Filing Jointly		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
3.0%	\$600	\$10,000
5.0%	\$10,000	-

Married Filing Separately		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Single		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Head of Household		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Last law to change rates was the Revenue Act of 1862.

Nominal**1862**

Married Filing Jointly		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
3.0%	\$600	\$10,000
5.0%	\$10,000	-

Married Filing Separately		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Single		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Head of Household		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Last law to change rates was the Revenue Act of 1862.

Tax Foundation
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Federal Individual Income Tax Rates History

Inflation Adjusted (Real 2012 Dollars) Using Average Annual CPI During Tax Year

Income Years 1913-2013

Note: All of the bracket figures are adjusted for inflation and presented in real 2012 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	\$17,488	10.0%	\$0	\$8,744	10.0%	\$0	\$8,744	10.0%	\$0	\$12,491
15.0%	\$17,488	\$71,030	15.0%	\$8,744	\$35,515	15.0%	\$8,744	\$35,515	15.0%	\$12,491	\$47,615
25.0%	\$71,030	\$143,432	25.0%	\$35,515	\$71,716	25.0%	\$35,515	\$86,069	25.0%	\$47,615	\$122,907
28.0%	\$143,432	\$218,528	28.0%	\$71,716	\$109,264	28.0%	\$86,069	\$179,535	28.0%	\$122,907	\$199,031
33.0%	\$218,528	\$390,273	33.0%	\$109,264	\$195,137	33.0%	\$179,535	\$390,273	33.0%	\$199,031	\$390,273
35.0%	\$390,273	-	35.0%	\$195,137	-	35.0%	\$390,273	-	35.0%	\$390,273	-
39.6%	\$440,876	-	39.6%	\$220,438	-	39.6%	\$391,890	-	39.6%	\$416,383	-

Note: Last law to change rates was the American Taxpayer Relief Act of 2012.

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	\$17,400	10.0%	\$0	\$8,700	10.0%	\$0	\$8,700	10.0%	\$0	\$12,400
15.0%	\$17,400	\$70,700	15.0%	\$8,700	\$35,350	15.0%	\$8,700	\$35,350	15.0%	\$12,400	\$47,350
25.0%	\$70,700	\$142,700	25.0%	\$35,350	\$71,350	25.0%	\$35,350	\$85,650	25.0%	\$47,350	\$122,300
28.0%	\$142,700	\$217,450	28.0%	\$71,350	\$108,725	28.0%	\$85,650	\$178,650	28.0%	\$122,300	\$198,050
33.0%	\$217,450	\$388,350	33.0%	\$108,725	\$194,175	33.0%	\$178,650	\$388,350	33.0%	\$198,050	\$388,350
35.0%	\$388,350	-	35.0%	\$194,175	-	35.0%	\$388,350	-	35.0%	\$388,350	-

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	\$17,352	10.0%	\$0	\$8,676	10.0%	\$0	\$8,676	10.0%	\$0	\$12,401
15.0%	\$17,352	\$70,428	15.0%	\$8,676	\$35,214	15.0%	\$8,676	\$35,214	15.0%	\$12,401	\$47,207
25.0%	\$70,428	\$142,234	25.0%	\$35,214	\$71,117	25.0%	\$35,214	\$85,330	25.0%	\$47,207	\$121,871
28.0%	\$142,234	\$216,693	28.0%	\$71,117	\$108,347	28.0%	\$85,330	\$178,009	28.0%	\$121,871	\$197,351
33.0%	\$216,693	\$386,996	33.0%	\$108,347	\$193,498	33.0%	\$178,009	\$386,996	33.0%	\$197,351	\$386,996
35.0%	\$386,996	-	35.0%	\$193,498	-	35.0%	\$386,996	-	35.0%	\$386,996	-

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	\$17,636	10.0%	\$0	\$8,818	10.0%	\$0	\$8,818	10.0%	\$0	\$12,582
15.0%	\$17,636	\$71,598	15.0%	\$8,818	\$35,799	15.0%	\$8,818	\$35,799	15.0%	\$12,582	\$47,960
25.0%	\$71,598	\$144,565	25.0%	\$35,799	\$72,282	25.0%	\$35,799	\$86,760	25.0%	\$47,960	\$123,875
28.0%	\$144,565	\$220,322	28.0%	\$72,282	\$110,161	28.0%	\$86,760	\$180,943	28.0%	\$123,875	\$200,633
33.0%	\$220,322	\$393,421	33.0%	\$110,161	\$196,710	33.0%	\$180,943	\$393,421	33.0%	\$200,633	\$393,421
35.0%	\$393,421	-	35.0%	\$196,710	-	35.0%	\$393,421	-	35.0%	\$393,421	-

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	\$17,872	10.0%	\$0	\$8,936	10.0%	\$0	\$8,936	10.0%	\$0	\$12,789
15.0%	\$17,872	\$72,665	15.0%	\$8,936	\$36,333	15.0%	\$8,936	\$36,333	15.0%	\$12,789	\$48,693
25.0%	\$72,665	\$146,669	25.0%	\$36,333	\$73,334	25.0%	\$36,333	\$88,023	25.0%	\$48,693	\$125,693
28.0%	\$146,669	\$223,508	28.0%	\$73,334	\$111,754	28.0%	\$88,023	\$183,590	28.0%	\$125,693	\$203,549
33.0%	\$223,508	\$399,125	33.0%	\$111,754	\$199,563	33.0%	\$183,590	\$399,125	33.0%	\$203,549	\$399,125
35.0%	\$399,125	-	35.0%	\$199,563	-	35.0%	\$399,125	-	35.0%	\$399,125	-

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

Adjusted for Inflation

2008

CPI: 215.303

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	\$17,115	10.0%	\$0	\$8,558	10.0%	\$0	\$8,558	10.0%	\$0	\$12,210
15.0%	\$17,115	\$69,421	15.0%	\$8,558	\$34,711	15.0%	\$8,558	\$34,711	15.0%	\$12,210	\$46,547
25.0%	\$69,421	\$140,175	25.0%	\$34,711	\$70,088	25.0%	\$34,711	\$84,084	25.0%	\$46,547	\$120,127
28.0%	\$140,175	\$213,595	28.0%	\$70,088	\$106,798	28.0%	\$84,084	\$175,472	28.0%	\$120,127	\$194,507
33.0%	\$213,595	\$381,443	33.0%	\$106,798	\$190,721	33.0%	\$175,472	\$381,443	33.0%	\$194,507	\$381,443
35.0%	\$381,443	-	35.0%	\$190,721	-	35.0%	\$381,443	-	35.0%	\$381,443	-

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

Adjusted for Inflation

2007

CPI: 207.342

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	\$17,330	10.0%	\$0	\$8,665	10.0%	\$0	\$8,665	10.0%	\$0	\$12,402
15.0%	\$17,330	\$70,536	15.0%	\$8,665	\$35,268	15.0%	\$8,665	\$35,268	15.0%	\$12,402	\$47,227
25.0%	\$70,536	\$142,291	25.0%	\$35,268	\$71,145	25.0%	\$35,268	\$85,374	25.0%	\$47,227	\$121,916
28.0%	\$142,291	\$216,869	28.0%	\$71,145	\$108,434	28.0%	\$85,374	\$178,112	28.0%	\$121,916	\$197,491
33.0%	\$216,869	\$387,230	33.0%	\$108,434	\$193,615	33.0%	\$178,112	\$387,230	33.0%	\$197,491	\$387,230
35.0%	\$387,230	-	35.0%	\$193,615	-	35.0%	\$387,230	-	35.0%	\$387,230	-

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

Adjusted for Inflation

2006

CPI: 201.6

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
10.0%	\$0	\$17,197	10.0%	\$0	\$8,598	10.0%	\$0	\$8,598	10.0%	\$0	\$12,243
15.0%	\$17,197	\$69,812	15.0%	\$8,598	\$34,906	15.0%	\$8,598	\$34,906	15.0%	\$12,243	\$46,750
25.0%	\$69,812	\$140,877	25.0%	\$34,906	\$70,438	25.0%	\$34,906	\$84,503	25.0%	\$46,750	\$120,719
28.0%	\$140,877	\$214,618	28.0%	\$70,438	\$107,309	28.0%	\$84,503	\$176,295	28.0%	\$120,719	\$195,485
33.0%	\$214,618	\$383,283	33.0%	\$107,309	\$191,642	33.0%	\$176,295	\$383,283	33.0%	\$195,485	\$383,283
35.0%	\$383,283	-	35.0%	\$191,642	-	35.0%	\$383,283	-	35.0%	\$383,283	-

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

Adjusted for Inflation

2005

CPI: 195.3

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	\$17,164	10.0%	\$0	\$8,582	10.0%	\$0	\$8,582	10.0%	\$0	\$12,285
15.0%	\$17,164	\$69,830	15.0%	\$8,582	\$34,915	15.0%	\$8,582	\$34,915	15.0%	\$12,285	\$46,789
25.0%	\$69,830	\$141,013	25.0%	\$34,915	\$70,506	25.0%	\$34,915	\$84,584	25.0%	\$46,789	\$120,851
28.0%	\$141,013	\$214,899	28.0%	\$70,506	\$107,450	28.0%	\$84,584	\$176,516	28.0%	\$120,851	\$195,678
33.0%	\$214,899	\$383,773	33.0%	\$107,450	\$191,887	33.0%	\$176,516	\$383,773	33.0%	\$195,678	\$383,773
35.0%	\$383,773	-	35.0%	\$191,887	-	35.0%	\$383,773	-	35.0%	\$383,773	-

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

Adjusted for Inflation

2004

CPI: 188.9

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
10.0%	\$0	\$17,381	10.0%	\$0	\$8,690	10.0%	\$0	\$8,690	10.0%	\$0	\$12,397
15.0%	\$17,381	\$70,616	15.0%	\$8,690	\$35,308	15.0%	\$8,690	\$35,308	15.0%	\$12,397	\$47,280
25.0%	\$70,616	\$142,509	25.0%	\$35,308	\$71,254	25.0%	\$35,308	\$85,505	25.0%	\$47,280	\$122,150
28.0%	\$142,509	\$217,136	28.0%	\$71,254	\$108,568	28.0%	\$85,505	\$178,364	28.0%	\$122,150	\$197,750
33.0%	\$217,136	\$387,842	33.0%	\$108,568	\$193,921	33.0%	\$178,364	\$387,842	33.0%	\$197,750	\$387,842
35.0%	\$387,842	-	35.0%	\$193,921	-	35.0%	\$387,842	-	35.0%	\$388,329	-

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

Adjusted for Inflation						2003			CPI: 184		
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	\$17,469	10.0%	\$0	\$8,735	10.0%	\$0	\$8,735	10.0%	\$0	\$12,478
15.0%	\$17,469	\$70,875	15.0%	\$8,735	\$29,604	15.0%	\$8,735	\$35,437	15.0%	\$12,478	\$47,479
25.0%	\$70,875	\$143,060	25.0%	\$29,604	\$71,530	25.0%	\$35,437	\$85,848	25.0%	\$47,479	\$122,596
28.0%	\$143,060	\$217,990	28.0%	\$71,530	\$108,995	28.0%	\$85,848	\$179,058	28.0%	\$122,596	\$198,524
33.0%	\$217,990	\$389,249	33.0%	\$108,995	\$194,625	33.0%	\$179,058	\$389,249	33.0%	\$198,524	\$389,249
35.0%	\$389,249	-	35.0%	\$194,625	-	35.0%	\$389,249	-	35.0%	\$389,249	-

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

Adjusted for Inflation						2002			CPI: 179.9		
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
10.0%	\$0	\$15,315	10.0%	\$0	\$7,657	10.0%	\$0	\$7,657	10.0%	\$0	\$12,762
15.0%	\$15,315	\$59,600	15.0%	\$7,657	\$29,800	15.0%	\$7,657	\$35,671	15.0%	\$12,762	\$47,795
27.0%	\$59,600	\$144,023	27.0%	\$29,800	\$72,011	27.0%	\$35,671	\$86,401	27.0%	\$47,795	\$123,412
30.0%	\$144,023	\$219,448	30.0%	\$72,011	\$109,724	30.0%	\$86,401	\$180,268	30.0%	\$123,412	\$199,858
35.0%	\$219,448	\$391,867	35.0%	\$109,724	\$195,933	35.0%	\$180,268	\$391,867	35.0%	\$199,858	\$391,867
38.6%	\$391,867	-	38.6%	\$195,933	-	38.6%	\$391,867	-	38.6%	\$391,867	-

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

Adjusted for Inflation						2001			CPI: 177.1		
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	\$58,598	15.0%	\$0	\$29,299	15.0%	\$0	\$35,068	15.0%	\$0	\$46,995
27.5%	\$58,598	\$141,633	27.5%	\$29,299	\$70,816	27.5%	\$35,068	\$84,980	27.5%	\$46,995	\$121,409
30.5%	\$141,633	\$215,852	30.5%	\$70,816	\$107,926	30.5%	\$84,980	\$177,284	30.5%	\$121,409	\$196,600
35.5%	\$215,852	\$385,487	35.5%	\$107,926	\$192,744	35.5%	\$177,284	\$385,487	35.5%	\$196,600	\$385,487
39.1%	\$385,487	-	39.1%	\$192,744	-	39.1%	\$385,487	-	39.1%	\$385,487	-

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

Adjusted for Inflation						2000			CPI: 172.2		
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
15.0%	\$0	\$58,465	15.0%	\$0	\$29,233	15.0%	\$0	\$34,999	15.0%	\$0	\$46,865
28.0%	\$58,465	\$141,263	28.0%	\$29,233	\$70,631	28.0%	\$34,999	\$84,731	28.0%	\$46,865	\$121,064
31.0%	\$141,263	\$215,261	31.0%	\$70,631	\$107,631	31.0%	\$84,731	\$176,795	31.0%	\$121,064	\$196,062
36.0%	\$215,261	\$384,457	36.0%	\$107,631	\$192,228	36.0%	\$176,795	\$384,457	36.0%	\$196,062	\$384,457
39.6%	\$384,457	-	39.6%	\$192,228	-	39.6%	\$384,457	-	39.6%	\$384,457	-

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

Adjusted for Inflation						1999			CPI: 166.6		
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
15.0%	\$0	\$59,328	15.0%	\$0	\$29,664	15.0%	\$0	\$35,486	15.0%	\$0	\$47,614
28.0%	\$59,328	\$143,393	28.0%	\$29,664	\$71,696	28.0%	\$35,486	\$86,063	28.0%	\$47,614	\$122,859
31.0%	\$143,393	\$218,500	31.0%	\$71,696	\$109,250	31.0%	\$86,063	\$179,500	31.0%	\$122,859	\$199,000
36.0%	\$218,500	\$390,213	36.0%	\$109,250	\$195,107	36.0%	\$179,500	\$390,213	36.0%	\$199,000	\$390,213
39.6%	\$390,213	-	39.6%	\$195,107	-	39.6%	\$390,213	-	39.6%	\$390,213	-

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

Adjusted for Inflation						1998			CPI: 163		
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	\$59,652	15.0%	\$0	\$29,826	15.0%	\$0	\$35,707	15.0%	\$0	\$47,820
28.0%	\$59,652	\$144,095	28.0%	\$29,826	\$72,047	28.0%	\$35,707	\$86,485	28.0%	\$47,820	\$123,530
31.0%	\$144,095	\$219,664	31.0%	\$72,047	\$109,832	31.0%	\$86,485	\$180,436	31.0%	\$123,530	\$200,014
36.0%	\$219,664	\$392,211	36.0%	\$109,832	\$196,106	36.0%	\$180,436	\$392,211	36.0%	\$200,014	\$392,211
39.6%	\$392,211	-	39.6%	\$196,106	-	39.6%	\$392,211	-	39.6%	\$392,211	-

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	\$58,936	15.0%	\$0	\$29,468	15.0%	\$0	\$35,262	15.0%	\$0	\$47,278	
28.0%	\$58,936	\$142,477	28.0%	\$29,468	\$71,239	28.0%	\$35,262	\$85,472	28.0%	\$47,278	\$122,093	
31.0%	\$142,477	\$217,077	31.0%	\$71,239	\$108,539	31.0%	\$85,472	\$178,311	31.0%	\$122,093	\$197,694	
36.0%	\$217,077	\$387,735	36.0%	\$108,539	\$193,867	36.0%	\$178,311	\$387,735	36.0%	\$197,694	\$387,735	
39.6%	\$387,735	-	39.6%	\$193,867	-	39.6%	\$387,735	-	39.6%	\$387,735	-	

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

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	\$58,679	15.0%	\$0	\$29,339	15.0%	\$0	\$35,120	15.0%	\$0	\$47,046	
28.0%	\$58,679	\$141,795	28.0%	\$29,339	\$70,898	28.0%	\$35,120	\$85,092	28.0%	\$47,046	\$121,528	
31.0%	\$141,795	\$216,132	31.0%	\$70,898	\$108,066	31.0%	\$85,092	\$177,500	31.0%	\$121,528	\$196,816	
36.0%	\$216,132	\$385,949	36.0%	\$108,066	\$192,975	36.0%	\$177,500	\$385,949	36.0%	\$196,816	\$385,949	
39.6%	\$385,949	-	39.6%	\$192,975	-	39.6%	\$385,949	-	39.6%	\$385,949	-	

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	\$58,754	15.0%	\$0	\$29,377	15.0%	\$0	\$35,177	15.0%	\$0	\$47,079	
28.0%	\$58,754	\$141,990	28.0%	\$29,377	\$70,995	28.0%	\$35,177	\$85,194	28.0%	\$47,079	\$121,652	
31.0%	\$141,990	\$216,337	31.0%	\$70,995	\$108,168	31.0%	\$85,194	\$177,694	31.0%	\$121,652	\$197,053	
36.0%	\$216,337	\$386,423	36.0%	\$108,168	\$193,211	36.0%	\$177,694	\$386,423	36.0%	\$197,053	\$386,423	
39.6%	\$386,423	-	39.6%	\$193,211	-	39.6%	\$386,423	-	39.6%	\$386,423	-	

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	\$58,870	15.0%	\$0	\$29,435	15.0%	\$0	\$35,245	15.0%	\$0	\$47,251	
28.0%	\$58,870	\$142,296	28.0%	\$29,435	\$71,148	28.0%	\$35,245	\$85,362	28.0%	\$47,251	\$121,923	
31.0%	\$142,296	\$216,890	31.0%	\$71,148	\$108,445	31.0%	\$85,362	\$178,160	31.0%	\$121,923	\$197,525	
36.0%	\$216,890	\$387,304	36.0%	\$108,445	\$193,652	36.0%	\$178,160	\$387,304	36.0%	\$197,525	\$387,304	
39.6%	\$387,304	-	39.6%	\$193,652	-	39.6%	\$387,304	-	39.6%	\$387,304	-	

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	\$58,630	15.0%	\$0	\$29,315	15.0%	\$0	\$35,114	15.0%	\$0	\$47,031	
28.0%	\$58,630	\$141,649	28.0%	\$29,315	\$70,825	28.0%	\$35,114	\$85,005	28.0%	\$47,031	\$121,391	
31.0%	\$141,649	\$222,444	31.0%	\$70,825	\$111,222	31.0%	\$85,005	\$182,722	31.0%	\$121,391	\$202,583	
36.0%	\$222,444	\$397,221	36.0%	\$111,222	\$198,611	36.0%	\$182,722	\$397,221	36.0%	\$202,583	\$397,221	
39.6%	\$397,221	-	39.6%	\$198,611	-	39.6%	\$397,221	-	39.6%	\$397,221	-	

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	\$58,585	15.0%	\$0	\$29,292	15.0%	\$0	\$35,102	15.0%	\$0	\$47,048	
28.0%	\$58,585	\$141,553	28.0%	\$29,292	\$70,776	28.0%	\$35,102	\$84,932	28.0%	\$47,048	\$121,343	
31.0%	\$141,553	-	31.0%	\$70,776	-	31.0%	\$84,932	-	31.0%	\$121,343	-	

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	\$57,314	15.0%	\$0	\$28,657	15.0%	\$0	\$34,304	15.0%	\$0	\$46,020	
28.0%	\$57,314	\$138,481	28.0%	\$28,657	\$69,241	28.0%	\$34,304	\$83,106	28.0%	\$46,020	\$118,758	
31.0%	\$138,481	-	31.0%	\$69,241	-	31.0%	\$83,106	-	31.0%	\$118,758	-	

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

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	\$57,003	15.0%	\$0	\$28,502	15.0%	\$0	\$34,167	15.0%	\$0	\$45,761	
28.0%	\$57,003	-	28.0%	\$28,502	-	28.0%	\$34,167	-	28.0%	\$45,761	-	

(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	\$57,306	15.0%	\$0	\$28,653	15.0%	\$0	\$34,347	15.0%	\$0	\$46,011	
28.0%	\$57,306	-	28.0%	\$28,653	-	28.0%	\$34,347	-	28.0%	\$46,011	-	

(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	\$57,738	15.0%	\$0	\$28,869	15.0%	\$0	\$34,643	15.0%	\$0	\$46,385	
28.0%	\$57,738	-	28.0%	\$28,869	-	28.0%	\$34,643	-	28.0%	\$46,385	-	

(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	\$6,063	11.0%	\$0	\$3,032	11.0%	\$0	\$3,638	11.0%	\$0	\$5,053	
15.0%	\$6,063	\$56,590	15.0%	\$3,032	\$28,295	15.0%	\$3,638	\$33,954	15.0%	\$5,053	\$46,485	
28.0%	\$56,590	\$90,948	28.0%	\$28,295	\$45,474	28.0%	\$33,954	\$54,569	28.0%	\$46,485	\$76,801	
35.0%	\$90,948	\$181,897	35.0%	\$45,474	\$90,948	35.0%	\$54,569	\$109,138	35.0%	\$76,801	\$161,686	
38.5%	\$181,897	-	38.5%	\$90,948	-	38.5%	\$109,138	-	38.5%	\$161,686	-	

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

Adjusted for Inflation

1986

CPI: 109.6

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	\$7,688	0.0%	\$0	\$3,844	0.0%	\$0	\$5,195	0.0%	\$0	\$5,195
11.0%	\$7,688	\$12,443	11.0%	\$3,844	\$6,222	11.0%	\$5,195	\$7,688	11.0%	\$5,195	\$9,950
12.0%	\$12,443	\$17,178	12.0%	\$6,222	\$8,589	12.0%	\$7,688	\$9,950	12.0%	\$9,950	\$14,685
14.0%	\$17,178	\$26,898	14.0%	\$8,589	\$13,449	14.0%	\$9,950	\$14,685	14.0%	\$14,685	\$19,671
16.0%	\$26,898	\$36,178	16.0%	\$13,449	\$18,089	15.0%	\$14,685	\$19,210	17.0%	\$19,671	\$26,667
18.0%	\$36,178	\$45,667	18.0%	\$18,089	\$22,834	16.0%	\$19,210	\$24,405	18.0%	\$26,667	\$33,915
22.0%	\$45,667	\$55,618	22.0%	\$22,834	\$27,809	18.0%	\$24,405	\$29,160	20.0%	\$33,915	\$41,143
25.0%	\$55,618	\$67,600	25.0%	\$27,809	\$33,800	20.0%	\$29,160	\$33,915	24.0%	\$41,143	\$53,125
28.0%	\$67,600	\$79,562	28.0%	\$33,800	\$39,781	23.0%	\$33,915	\$41,143	28.0%	\$53,125	\$65,107
33.0%	\$79,562	\$103,527	33.0%	\$39,781	\$51,763	26.0%	\$41,143	\$53,125	32.0%	\$65,107	\$77,090
38.0%	\$103,527	\$135,641	38.0%	\$51,763	\$67,820	30.0%	\$53,125	\$65,107	35.0%	\$77,090	\$101,055
42.0%	\$135,641	\$193,500	42.0%	\$67,820	\$96,750	34.0%	\$65,107	\$77,090	42.0%	\$101,055	\$136,981
45.0%	\$193,500	\$247,295	45.0%	\$96,750	\$123,648	38.0%	\$77,090	\$93,807	45.0%	\$136,981	\$184,911
49.0%	\$247,295	\$367,120	49.0%	\$123,648	\$183,560	42.0%	\$93,807	\$124,999	48.0%	\$184,911	\$244,823
50.0%	\$367,120	-	50.0%	\$183,560	-	48.0%	\$124,999	\$184,911	50.0%	\$244,823	-
						50.0%	\$184,911	-			

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	\$7,554	0.0%	\$0	\$3,777	0.0%	\$0	\$5,100	0.0%	\$0	\$5,100
11.0%	\$7,554	\$12,205	11.0%	\$3,777	\$6,103	11.0%	\$5,100	\$7,554	11.0%	\$5,100	\$9,773
12.0%	\$12,205	\$16,878	12.0%	\$6,103	\$8,439	12.0%	\$7,554	\$9,773	12.0%	\$9,773	\$14,424
14.0%	\$16,878	\$26,437	14.0%	\$8,439	\$13,219	14.0%	\$9,773	\$14,424	14.0%	\$14,424	\$19,311
16.0%	\$26,437	\$35,527	16.0%	\$13,219	\$17,764	15.0%	\$14,424	\$18,884	17.0%	\$19,311	\$26,203
18.0%	\$35,527	\$44,852	18.0%	\$17,764	\$22,426	16.0%	\$18,884	\$23,984	18.0%	\$26,203	\$33,308
22.0%	\$44,852	\$54,625	22.0%	\$22,426	\$27,312	18.0%	\$23,984	\$28,657	20.0%	\$33,308	\$40,414
25.0%	\$54,625	\$66,403	25.0%	\$27,312	\$33,202	20.0%	\$28,657	\$33,308	24.0%	\$40,414	\$52,192
28.0%	\$66,403	\$78,160	28.0%	\$33,202	\$39,080	23.0%	\$33,308	\$40,414	28.0%	\$52,192	\$63,949
33.0%	\$78,160	\$101,717	33.0%	\$39,080	\$50,858	26.0%	\$40,414	\$52,192	32.0%	\$63,949	\$75,728
38.0%	\$101,717	\$133,254	38.0%	\$50,858	\$66,627	30.0%	\$52,192	\$63,949	35.0%	\$75,728	\$99,263
42.0%	\$133,254	\$190,098	42.0%	\$66,627	\$95,049	34.0%	\$63,949	\$75,728	42.0%	\$99,263	\$134,577
45.0%	\$190,098	\$242,951	45.0%	\$95,049	\$121,476	38.0%	\$75,728	\$92,158	45.0%	\$134,577	\$181,648
49.0%	\$242,951	\$360,650	49.0%	\$121,476	\$180,325	42.0%	\$92,158	\$122,799	48.0%	\$181,648	\$240,519
50.0%	\$360,650	-	50.0%	\$180,325	-	48.0%	\$122,799	\$181,648	50.0%	\$240,519	-
						50.0%	\$181,648	-			

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	\$7,513	0.0%	\$0	\$3,757	0.0%	\$0	\$5,082	0.0%	\$0	\$5,082
11.0%	\$7,513	\$12,154	11.0%	\$3,757	\$6,077	11.0%	\$5,082	\$7,513	11.0%	\$5,082	\$9,723
12.0%	\$12,154	\$16,794	12.0%	\$6,077	\$8,397	12.0%	\$7,513	\$9,723	12.0%	\$9,723	\$14,363
14.0%	\$16,794	\$26,296	14.0%	\$8,397	\$13,148	14.0%	\$9,723	\$14,363	14.0%	\$14,363	\$19,225
16.0%	\$26,296	\$35,356	16.0%	\$13,148	\$17,678	15.0%	\$14,363	\$18,783	17.0%	\$19,225	\$26,075
18.0%	\$35,356	\$44,637	18.0%	\$17,678	\$22,319	16.0%	\$18,783	\$23,865	18.0%	\$26,075	\$33,146
22.0%	\$44,637	\$54,360	22.0%	\$22,319	\$27,180	18.0%	\$23,865	\$28,506	20.0%	\$33,146	\$40,218
25.0%	\$54,360	\$66,072	25.0%	\$27,180	\$33,036	20.0%	\$28,506	\$33,146	24.0%	\$40,218	\$51,929
28.0%	\$66,072	\$77,784	28.0%	\$33,036	\$38,892	23.0%	\$33,146	\$40,218	28.0%	\$51,929	\$63,641
33.0%	\$77,784	\$101,207	33.0%	\$38,892	\$50,603	26.0%	\$40,218	\$51,929	32.0%	\$63,641	\$75,353
38.0%	\$101,207	\$132,586	38.0%	\$50,603	\$66,293	30.0%	\$51,929	\$63,641	35.0%	\$75,353	\$98,776
42.0%	\$132,586	\$189,155	42.0%	\$66,293	\$94,578	34.0%	\$63,641	\$75,353	42.0%	\$98,776	\$133,911
45.0%	\$189,155	\$241,748	45.0%	\$94,578	\$120,874	38.0%	\$75,353	\$91,705	45.0%	\$133,911	\$180,758
49.0%	\$241,748	\$358,865	49.0%	\$120,874	\$179,432	42.0%	\$91,705	\$122,200	48.0%	\$180,758	\$239,317
50.0%	\$358,865	-	50.0%	\$179,432	-	48.0%	\$122,200	\$180,758	50.0%	\$239,317	-
						50.0%	\$180,758	-			

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						1983			CPI: 99.6		
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	\$7,838	0.0%	\$0	\$3,919	0.0%	\$0	\$5,302	0.0%	\$0	\$5,302
11.0%	\$7,838	\$12,678	11.0%	\$3,919	\$6,339	11.0%	\$5,302	\$7,838	11.0%	\$5,302	\$10,143
13.0%	\$12,678	\$17,519	13.0%	\$6,339	\$8,760	13.0%	\$7,838	\$10,143	13.0%	\$10,143	\$14,984
15.0%	\$17,519	\$27,431	15.0%	\$8,760	\$13,716	15.0%	\$10,143	\$19,594	15.0%	\$14,984	\$20,055
17.0%	\$27,431	\$36,883	17.0%	\$13,716	\$18,441	17.0%	\$19,594	\$24,896	18.0%	\$20,055	\$27,201
19.0%	\$36,883	\$46,564	19.0%	\$18,441	\$23,282	19.0%	\$24,896	\$29,737	19.0%	\$27,201	\$34,577
23.0%	\$46,564	\$56,707	23.0%	\$23,282	\$28,353	21.0%	\$29,737	\$34,577	21.0%	\$34,577	\$41,954
26.0%	\$56,707	\$68,924	26.0%	\$28,353	\$34,462	24.0%	\$34,577	\$41,954	25.0%	\$41,954	\$54,171
30.0%	\$68,924	\$81,142	30.0%	\$34,462	\$40,571	28.0%	\$41,954	\$54,171	29.0%	\$54,171	\$66,389
35.0%	\$81,142	\$105,576	35.0%	\$40,571	\$52,788	32.0%	\$54,171	\$66,389	34.0%	\$66,389	\$78,606
40.0%	\$105,576	\$138,310	40.0%	\$52,788	\$69,155	36.0%	\$66,389	\$78,606	37.0%	\$78,606	\$103,041
44.0%	\$138,310	\$197,322	44.0%	\$69,155	\$98,661	40.0%	\$78,606	\$95,664	44.0%	\$103,041	\$139,693
48.0%	\$197,322	\$252,185	48.0%	\$98,661	\$126,092	45.0%	\$95,664	\$127,475	48.0%	\$139,693	\$188,562
50.0%	\$252,185	-	50.0%	\$126,092	-	50.0%	\$127,475	-	50.0%	\$188,562	-

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

Adjusted for Inflation						1982			CPI: 96.5		
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	\$8,089	0.0%	\$0	\$4,045	0.0%	\$0	\$5,472	0.0%	\$0	\$5,472
12.0%	\$8,089	\$13,086	12.0%	\$4,045	\$6,543	12.0%	\$5,472	\$8,089	12.0%	\$5,472	\$10,469
14.0%	\$13,086	\$18,082	14.0%	\$6,543	\$9,041	14.0%	\$8,089	\$10,469	14.0%	\$10,469	\$15,465
16.0%	\$18,082	\$28,313	16.0%	\$9,041	\$14,156	16.0%	\$10,469	\$15,465	16.0%	\$15,465	\$20,699
19.0%	\$28,313	\$38,067	19.0%	\$14,156	\$19,034	17.0%	\$15,465	\$20,223	20.0%	\$20,699	\$28,075
22.0%	\$38,067	\$48,060	22.0%	\$19,034	\$24,030	19.0%	\$20,223	\$25,695	22.0%	\$28,075	\$35,688
25.0%	\$48,060	\$58,529	25.0%	\$24,030	\$29,264	22.0%	\$25,695	\$30,692	23.0%	\$35,688	\$43,302
29.0%	\$58,529	\$71,138	29.0%	\$29,264	\$35,569	23.0%	\$30,692	\$35,688	28.0%	\$43,302	\$55,911
33.0%	\$71,138	\$83,748	33.0%	\$35,569	\$41,874	27.0%	\$35,688	\$43,302	32.0%	\$55,911	\$68,521
39.0%	\$83,748	\$108,968	39.0%	\$41,874	\$54,484	31.0%	\$43,302	\$55,911	38.0%	\$68,521	\$81,131
44.0%	\$108,968	\$142,753	44.0%	\$54,484	\$71,376	35.0%	\$55,911	\$68,521	41.0%	\$81,131	\$106,351
49.0%	\$142,753	\$203,661	49.0%	\$71,376	\$101,830	40.0%	\$68,521	\$81,131	49.0%	\$106,351	\$144,180
50.0%	\$203,661	-	50.0%	\$101,830	-	44.0%	\$81,131	\$98,737	50.0%	\$144,180	-
						50.0%	\$98,737	-			

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

Adjusted for Inflation						1981			CPI: 90.9		
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	\$8,588	0.0%	\$0	\$4,294	0.0%	\$0	\$5,809	0.0%	\$0	\$5,809
14.0%	\$8,588	\$13,892	14.0%	\$4,294	\$6,946	14.0%	\$5,809	\$8,588	14.0%	\$5,809	\$11,113
16.0%	\$13,892	\$19,196	16.0%	\$6,946	\$9,598	16.0%	\$8,588	\$11,113	16.0%	\$11,113	\$16,418
18.0%	\$19,196	\$30,057	18.0%	\$9,598	\$15,028	18.0%	\$11,113	\$16,418	18.0%	\$16,418	\$21,974
21.0%	\$30,057	\$40,413	21.0%	\$15,028	\$20,206	19.0%	\$16,418	\$21,469	22.0%	\$21,974	\$29,804
24.0%	\$40,413	\$51,021	24.0%	\$20,206	\$25,510	21.0%	\$21,469	\$27,278	24.0%	\$29,804	\$37,887
28.0%	\$51,021	\$62,134	28.0%	\$25,510	\$31,067	24.0%	\$27,278	\$32,583	26.0%	\$37,887	\$45,969
32.0%	\$62,134	\$75,521	32.0%	\$31,067	\$37,761	26.0%	\$32,583	\$37,887	31.0%	\$45,969	\$59,356
37.0%	\$75,521	\$88,908	37.0%	\$37,761	\$44,454	30.0%	\$37,887	\$45,969	36.0%	\$59,356	\$72,743
43.0%	\$88,908	\$115,681	43.0%	\$44,454	\$57,841	34.0%	\$45,969	\$59,356	42.0%	\$72,743	\$86,129
49.0%	\$115,681	\$151,547	49.0%	\$57,841	\$75,774	39.0%	\$59,356	\$72,743	46.0%	\$86,129	\$112,903
54.0%	\$151,547	\$216,207	54.0%	\$75,774	\$108,104	44.0%	\$72,743	\$86,129	54.0%	\$112,903	\$153,063
59.0%	\$216,207	\$276,321	59.0%	\$108,104	\$138,161	49.0%	\$86,129	\$104,820	59.0%	\$153,063	\$206,609
64.0%	\$276,321	\$410,188	64.0%	\$138,161	\$205,094	55.0%	\$104,820	\$139,676	63.0%	\$206,609	\$273,543
68.0%	\$410,188	\$544,054	68.0%	\$205,094	\$272,027	63.0%	\$139,676	\$206,609	68.0%	\$273,543	\$407,409
70.0%	\$544,054	-	70.0%	\$272,027	-	68.0%	\$206,609	\$273,543	70.0%	\$407,409	-
						70.0%	\$273,543	-			

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

Adjusted for Inflation			1980			CPI: 82.4			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
0.0%	\$0	\$9,474	0.0%	\$0	\$4,737	0.0%	\$0	\$6,409	0.0%	\$0	\$6,409
14.0%	\$9,474	\$15,325	14.0%	\$4,737	\$7,662	14.0%	\$6,409	\$9,474	14.0%	\$6,409	\$12,260
16.0%	\$15,325	\$21,176	16.0%	\$7,662	\$10,588	16.0%	\$9,474	\$12,260	16.0%	\$12,260	\$18,111
18.0%	\$21,176	\$33,157	18.0%	\$10,588	\$16,579	18.0%	\$12,260	\$18,111	18.0%	\$18,111	\$24,241
21.0%	\$33,157	\$44,581	21.0%	\$16,579	\$22,291	19.0%	\$18,111	\$23,684	22.0%	\$24,241	\$32,879
24.0%	\$44,581	\$56,284	24.0%	\$22,291	\$28,142	21.0%	\$23,684	\$30,092	24.0%	\$32,879	\$41,795
28.0%	\$56,284	\$68,544	28.0%	\$28,142	\$34,272	24.0%	\$30,092	\$35,944	26.0%	\$41,795	\$50,711
32.0%	\$68,544	\$83,311	32.0%	\$34,272	\$41,656	26.0%	\$35,944	\$41,795	31.0%	\$50,711	\$65,479
37.0%	\$83,311	\$98,079	37.0%	\$41,656	\$49,039	30.0%	\$41,795	\$50,711	36.0%	\$65,479	\$80,246
43.0%	\$98,079	\$127,614	43.0%	\$49,039	\$63,807	34.0%	\$50,711	\$65,479	42.0%	\$80,246	\$95,014
49.0%	\$127,614	\$167,180	49.0%	\$63,807	\$83,590	39.0%	\$65,479	\$80,246	46.0%	\$95,014	\$124,549
54.0%	\$167,180	\$238,510	54.0%	\$83,590	\$119,255	44.0%	\$80,246	\$95,014	54.0%	\$124,549	\$168,852
59.0%	\$238,510	\$304,825	59.0%	\$119,255	\$152,413	49.0%	\$95,014	\$115,633	59.0%	\$168,852	\$227,922
64.0%	\$304,825	\$452,501	64.0%	\$152,413	\$226,250	55.0%	\$115,633	\$154,084	63.0%	\$227,922	\$301,760
68.0%	\$452,501	\$600,177	68.0%	\$226,250	\$300,088	63.0%	\$154,084	\$227,922	68.0%	\$301,760	\$449,436
70.0%	\$600,177	-	70.0%	\$300,088	-	68.0%	\$227,922	\$301,760	70.0%	\$449,436	-
						70.0%	\$301,760	-			

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

Adjusted for Inflation			1979			CPI: 72.6			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	\$10,752	0.0%	\$0	\$5,376	0.0%	\$0	\$7,274	0.0%	\$0	\$7,274
14.0%	\$10,752	\$17,393	14.0%	\$5,376	\$8,697	14.0%	\$7,274	\$10,752	14.0%	\$7,274	\$13,915
16.0%	\$17,393	\$24,035	16.0%	\$8,697	\$12,017	16.0%	\$10,752	\$13,915	16.0%	\$13,915	\$20,556
18.0%	\$24,035	\$37,633	18.0%	\$12,017	\$18,817	18.0%	\$13,915	\$20,556	18.0%	\$20,556	\$27,513
21.0%	\$37,633	\$50,599	21.0%	\$18,817	\$25,300	19.0%	\$20,556	\$26,881	22.0%	\$27,513	\$37,317
24.0%	\$50,599	\$63,882	24.0%	\$25,300	\$31,941	21.0%	\$26,881	\$34,154	24.0%	\$37,317	\$47,437
28.0%	\$63,882	\$77,796	28.0%	\$31,941	\$38,898	24.0%	\$34,154	\$40,796	26.0%	\$47,437	\$57,557
32.0%	\$77,796	\$94,557	32.0%	\$38,898	\$47,279	26.0%	\$40,796	\$47,437	31.0%	\$57,557	\$74,318
37.0%	\$94,557	\$111,318	37.0%	\$47,279	\$55,659	30.0%	\$47,437	\$57,557	36.0%	\$74,318	\$91,079
43.0%	\$111,318	\$144,840	43.0%	\$55,659	\$72,420	34.0%	\$57,557	\$74,318	42.0%	\$91,079	\$107,840
49.0%	\$144,840	\$189,747	49.0%	\$72,420	\$94,874	39.0%	\$74,318	\$91,079	46.0%	\$107,840	\$141,362
54.0%	\$189,747	\$270,706	54.0%	\$94,874	\$135,353	44.0%	\$91,079	\$107,840	54.0%	\$141,362	\$191,645
59.0%	\$270,706	\$345,972	59.0%	\$135,353	\$172,986	49.0%	\$107,840	\$131,242	59.0%	\$191,645	\$258,689
64.0%	\$345,972	\$513,582	64.0%	\$172,986	\$256,791	55.0%	\$131,242	\$174,884	63.0%	\$258,689	\$342,494
68.0%	\$513,582	\$681,192	68.0%	\$256,791	\$340,596	63.0%	\$174,884	\$258,689	68.0%	\$342,494	\$510,103
70.0%	\$681,192	-	70.0%	\$340,596	-	68.0%	\$258,689	\$342,494	70.0%	\$510,103	-
						70.0%	\$342,494	-			

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

Adjusted for Inflation			1978			CPI: 65.2			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
0.0%	\$0	\$11,268	0.0%	\$0	\$5,634	0.0%	\$0	\$7,747	0.0%	\$0	\$7,747
14.0%	\$11,268	\$14,790	14.0%	\$5,634	\$7,395	14.0%	\$7,747	\$9,508	14.0%	\$7,747	\$11,268
15.0%	\$14,790	\$18,311	15.0%	\$7,395	\$9,156	15.0%	\$9,508	\$11,268	16.0%	\$11,268	\$14,790
16.0%	\$18,311	\$21,833	16.0%	\$9,156	\$10,916	16.0%	\$11,268	\$13,029	18.0%	\$14,790	\$21,833
17.0%	\$21,833	\$25,354	17.0%	\$10,916	\$12,677	17.0%	\$13,029	\$14,790	19.0%	\$21,833	\$28,875
19.0%	\$25,354	\$39,439	19.0%	\$12,677	\$19,720	19.0%	\$14,790	\$21,833	22.0%	\$28,875	\$35,918
22.0%	\$39,439	\$53,525	22.0%	\$19,720	\$26,762	21.0%	\$21,833	\$28,875	23.0%	\$35,918	\$42,961
25.0%	\$53,525	\$67,611	25.0%	\$26,762	\$33,453	24.0%	\$28,875	\$35,918	25.0%	\$42,961	\$50,004
28.0%	\$67,611	\$81,696	28.0%	\$33,453	\$40,848	25.0%	\$35,918	\$42,961	27.0%	\$50,004	\$57,046
32.0%	\$81,696	\$95,782	32.0%	\$40,848	\$47,891	27.0%	\$42,961	\$50,004	28.0%	\$57,046	\$64,089
36.0%	\$95,782	\$109,867	36.0%	\$47,891	\$54,934	29.0%	\$50,004	\$57,046	31.0%	\$64,089	\$71,132
39.0%	\$109,867	\$123,953	39.0%	\$54,934	\$61,976	31.0%	\$57,046	\$64,089	32.0%	\$71,132	\$78,175
42.0%	\$123,953	\$138,038	42.0%	\$61,976	\$69,019	34.0%	\$64,089	\$71,132	35.0%	\$78,175	\$85,217
45.0%	\$138,038	\$152,124	45.0%	\$69,019	\$76,062	36.0%	\$71,132	\$78,175	36.0%	\$85,217	\$92,260
48.0%	\$152,124	\$166,209	48.0%	\$76,062	\$83,105	38.0%	\$78,175	\$85,217	38.0%	\$92,260	\$99,303
50.0%	\$166,209	\$194,380	50.0%	\$83,105	\$97,190	40.0%	\$85,217	\$99,303	41.0%	\$99,303	\$106,346
53.0%	\$194,380	\$236,637	53.0%	\$97,190	\$118,318	45.0%	\$99,303	\$120,431	42.0%	\$106,346	\$120,431
55.0%	\$236,637	\$278,893	55.0%	\$118,318	\$139,447	50.0%	\$120,431	\$141,559	45.0%	\$120,431	\$134,517
58.0%	\$278,893	\$321,150	58.0%	\$139,447	\$160,575	55.0%	\$141,559	\$162,688	48.0%	\$134,517	\$141,559
60.0%	\$321,150	\$363,406	60.0%	\$160,575	\$181,703	60.0%	\$162,688	\$183,816	51.0%	\$141,559	\$148,602
62.0%	\$363,406	\$433,834	62.0%	\$181,703	\$216,917	62.0%	\$183,816	\$219,030	52.0%	\$148,602	\$162,688
64.0%	\$433,834	\$504,262	64.0%	\$216,917	\$252,131	64.0%	\$219,030	\$254,244	55.0%	\$162,688	\$183,816
66.0%	\$504,262	\$574,689	66.0%	\$252,131	\$287,345	66.0%	\$254,244	\$289,457	56.0%	\$183,816	\$190,859
68.0%	\$574,689	\$645,117	68.0%	\$287,345	\$322,558	68.0%	\$289,457	\$324,671	58.0%	\$190,859	\$233,115
69.0%	\$645,117	\$715,544	69.0%	\$322,558	\$357,772	69.0%	\$324,671	\$359,885	59.0%	\$233,115	\$254,244
70.0%	\$715,544	-	70.0%	\$357,772	-	70.0%	\$359,885	-	61.0%	\$254,244	\$275,372
									62.0%	\$275,372	\$289,457
									63.0%	\$289,457	\$317,629
									64.0%	\$317,629	\$359,885
									66.0%	\$359,885	\$430,313
									67.0%	\$430,313	\$500,740
									68.0%	\$500,740	\$571,168
									69.0%	\$571,168	\$641,596
									70.0%	\$641,596	-

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

Adjusted for Inflation

1977

CPI: 60.6

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	\$12,124	0.0%	\$0	\$6,062	0.0%	\$0	\$8,335	0.0%	\$0	\$8,335
14.0%	\$12,124	\$15,912	14.0%	\$6,062	\$7,956	14.0%	\$8,335	\$10,229	14.0%	\$8,335	\$12,124
15.0%	\$15,912	\$19,701	15.0%	\$7,956	\$9,851	15.0%	\$10,229	\$12,124	16.0%	\$12,124	\$15,912
16.0%	\$19,701	\$23,490	16.0%	\$9,851	\$11,745	16.0%	\$12,124	\$14,018	18.0%	\$15,912	\$23,490
17.0%	\$23,490	\$27,278	17.0%	\$11,745	\$13,639	17.0%	\$14,018	\$15,912	19.0%	\$23,490	\$31,067
19.0%	\$27,278	\$42,433	19.0%	\$13,639	\$21,217	19.0%	\$15,912	\$23,490	22.0%	\$31,067	\$38,645
22.0%	\$42,433	\$57,588	22.0%	\$21,217	\$28,794	21.0%	\$23,490	\$31,067	23.0%	\$38,645	\$46,222
25.0%	\$57,588	\$72,743	25.0%	\$28,794	\$35,992	24.0%	\$31,067	\$38,645	25.0%	\$46,222	\$53,799
28.0%	\$72,743	\$87,897	28.0%	\$35,992	\$43,949	25.0%	\$38,645	\$46,222	27.0%	\$53,799	\$61,377
32.0%	\$87,897	\$103,052	32.0%	\$43,949	\$51,526	27.0%	\$46,222	\$53,799	28.0%	\$61,377	\$68,954
36.0%	\$103,052	\$118,207	36.0%	\$51,526	\$59,103	29.0%	\$53,799	\$61,377	31.0%	\$68,954	\$76,531
39.0%	\$118,207	\$133,362	39.0%	\$59,103	\$66,681	31.0%	\$61,377	\$68,954	32.0%	\$76,531	\$84,109
42.0%	\$133,362	\$148,516	42.0%	\$66,681	\$74,258	34.0%	\$68,954	\$76,531	35.0%	\$84,109	\$91,686
45.0%	\$148,516	\$163,671	45.0%	\$74,258	\$81,835	36.0%	\$76,531	\$84,109	36.0%	\$91,686	\$99,263
48.0%	\$163,671	\$178,826	48.0%	\$81,835	\$89,413	38.0%	\$84,109	\$91,686	38.0%	\$99,263	\$106,841
50.0%	\$178,826	\$209,135	50.0%	\$89,413	\$104,568	40.0%	\$91,686	\$106,841	41.0%	\$106,841	\$114,418
53.0%	\$209,135	\$254,599	53.0%	\$104,568	\$127,300	45.0%	\$106,841	\$129,573	42.0%	\$114,418	\$129,573
55.0%	\$254,599	\$300,063	55.0%	\$127,300	\$150,032	50.0%	\$129,573	\$152,305	45.0%	\$129,573	\$144,728
58.0%	\$300,063	\$345,528	58.0%	\$150,032	\$172,764	55.0%	\$152,305	\$175,037	48.0%	\$144,728	\$152,305
60.0%	\$345,528	\$390,992	60.0%	\$172,764	\$195,496	60.0%	\$175,037	\$197,769	51.0%	\$152,305	\$159,882
62.0%	\$390,992	\$466,765	62.0%	\$195,496	\$233,383	62.0%	\$197,769	\$235,656	52.0%	\$159,882	\$175,037
64.0%	\$466,765	\$542,539	64.0%	\$233,383	\$271,269	64.0%	\$235,656	\$273,543	55.0%	\$175,037	\$197,769
66.0%	\$542,539	\$618,313	66.0%	\$271,269	\$309,156	66.0%	\$273,543	\$311,429	56.0%	\$197,769	\$205,346
68.0%	\$618,313	\$694,086	68.0%	\$309,156	\$347,043	68.0%	\$311,429	\$349,316	58.0%	\$205,346	\$250,811
69.0%	\$694,086	\$769,860	69.0%	\$347,043	\$384,930	69.0%	\$349,316	\$387,203	59.0%	\$250,811	\$273,543
70.0%	\$769,860	-	70.0%	\$384,930	-	70.0%	\$387,203	-	61.0%	\$273,543	\$296,275
									62.0%	\$296,275	\$311,429
									63.0%	\$311,429	\$341,739
									64.0%	\$341,739	\$387,203
									66.0%	\$387,203	\$462,977
									67.0%	\$462,977	\$538,750
									68.0%	\$538,750	\$614,524
									69.0%	\$614,524	\$690,297
									70.0%	\$690,297	-

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

Adjusted for Inflation

1976

CPI: 56.9

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	\$4,035	14.0%	\$0	\$2,018	14.0%	\$0	\$2,018	14.0%	\$0	\$4,035
15.0%	\$4,035	\$8,070	15.0%	\$2,018	\$4,035	15.0%	\$2,018	\$4,035	16.0%	\$4,035	\$8,070
16.0%	\$8,070	\$12,105	16.0%	\$4,035	\$6,053	16.0%	\$4,035	\$6,053	18.0%	\$8,070	\$16,140
17.0%	\$12,105	\$16,140	17.0%	\$6,053	\$8,070	17.0%	\$6,053	\$8,070	19.0%	\$16,140	\$24,210
19.0%	\$16,140	\$32,280	19.0%	\$8,070	\$16,140	19.0%	\$8,070	\$16,140	22.0%	\$24,210	\$32,280
22.0%	\$32,280	\$48,421	22.0%	\$16,140	\$24,210	21.0%	\$16,140	\$24,210	23.0%	\$32,280	\$40,350
25.0%	\$48,421	\$64,561	25.0%	\$24,210	\$32,280	24.0%	\$24,210	\$32,280	25.0%	\$40,350	\$48,421
28.0%	\$64,561	\$80,701	28.0%	\$32,280	\$40,350	25.0%	\$32,280	\$40,350	27.0%	\$48,421	\$56,491
32.0%	\$80,701	\$96,841	32.0%	\$40,350	\$48,421	27.0%	\$40,350	\$48,421	28.0%	\$56,491	\$64,561
36.0%	\$96,841	\$112,981	36.0%	\$48,421	\$56,491	29.0%	\$48,421	\$56,491	31.0%	\$64,561	\$72,631
39.0%	\$112,981	\$129,121	39.0%	\$56,491	\$64,561	31.0%	\$56,491	\$64,561	32.0%	\$72,631	\$80,701
42.0%	\$129,121	\$145,262	42.0%	\$64,561	\$72,631	34.0%	\$64,561	\$72,631	35.0%	\$80,701	\$88,771
45.0%	\$145,262	\$161,402	45.0%	\$72,631	\$80,701	36.0%	\$72,631	\$80,701	36.0%	\$88,771	\$96,841
48.0%	\$161,402	\$177,542	48.0%	\$80,701	\$88,771	38.0%	\$80,701	\$88,771	38.0%	\$96,841	\$104,911
50.0%	\$177,542	\$209,822	50.0%	\$88,771	\$104,911	40.0%	\$88,771	\$104,911	41.0%	\$104,911	\$112,981
53.0%	\$209,822	\$258,243	53.0%	\$104,911	\$129,121	45.0%	\$104,911	\$129,121	42.0%	\$112,981	\$129,121
55.0%	\$258,243	\$306,663	55.0%	\$129,121	\$153,332	50.0%	\$129,121	\$153,332	45.0%	\$129,121	\$145,262
58.0%	\$306,663	\$355,084	58.0%	\$153,332	\$177,542	55.0%	\$153,332	\$177,542	48.0%	\$145,262	\$153,332
60.0%	\$355,084	\$403,504	60.0%	\$177,542	\$201,752	60.0%	\$177,542	\$201,752	51.0%	\$153,332	\$161,402
62.0%	\$403,504	\$484,205	62.0%	\$201,752	\$242,103	62.0%	\$201,752	\$242,103	52.0%	\$161,402	\$177,542
64.0%	\$484,205	\$564,906	64.0%	\$242,103	\$282,453	64.0%	\$242,103	\$282,453	55.0%	\$177,542	\$201,752
66.0%	\$564,906	\$645,607	66.0%	\$282,453	\$322,804	66.0%	\$282,453	\$322,804	56.0%	\$201,752	\$209,822
68.0%	\$645,607	\$726,308	68.0%	\$322,804	\$363,154	68.0%	\$322,804	\$363,154	58.0%	\$209,822	\$258,243
69.0%	\$726,308	\$807,009	69.0%	\$363,154	\$403,504	69.0%	\$363,154	\$403,504	59.0%	\$258,243	\$282,453
70.0%	\$807,009	-	70.0%	\$403,504	-	70.0%	\$403,504	-	61.0%	\$282,453	\$306,663
									62.0%	\$306,663	\$322,804
									63.0%	\$322,804	\$355,084
									64.0%	\$355,084	\$403,504
									66.0%	\$403,504	\$484,205
									67.0%	\$484,205	\$564,906
									68.0%	\$564,906	\$645,607
									69.0%	\$645,607	\$726,308
									70.0%	\$726,308	-

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

Adjusted for Inflation

1975

CPI: 53.8

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
14.0%	\$0	\$4,268	14.0%	\$0	\$2,134	14.0%	\$0	\$2,134	14.0%	\$0	\$4,268
15.0%	\$4,268	\$8,535	15.0%	\$2,134	\$4,268	15.0%	\$2,134	\$4,268	16.0%	\$4,268	\$8,535
16.0%	\$8,535	\$12,803	16.0%	\$4,268	\$6,401	16.0%	\$4,268	\$6,401	18.0%	\$8,535	\$17,070
17.0%	\$12,803	\$17,070	17.0%	\$6,401	\$8,535	17.0%	\$6,401	\$8,535	19.0%	\$17,070	\$25,605
19.0%	\$17,070	\$34,140	19.0%	\$8,535	\$17,070	19.0%	\$8,535	\$17,070	22.0%	\$25,605	\$34,140
22.0%	\$34,140	\$51,211	22.0%	\$17,070	\$25,605	21.0%	\$17,070	\$25,605	23.0%	\$34,140	\$42,675
25.0%	\$51,211	\$68,281	25.0%	\$25,605	\$34,140	24.0%	\$25,605	\$34,140	25.0%	\$42,675	\$51,211
28.0%	\$68,281	\$85,351	28.0%	\$34,140	\$42,675	25.0%	\$34,140	\$42,675	27.0%	\$51,211	\$59,746
32.0%	\$85,351	\$102,421	32.0%	\$42,675	\$51,211	27.0%	\$42,675	\$51,211	28.0%	\$59,746	\$68,281
36.0%	\$102,421	\$119,491	36.0%	\$51,211	\$59,746	29.0%	\$51,211	\$59,746	31.0%	\$68,281	\$76,816
39.0%	\$119,491	\$136,561	39.0%	\$59,746	\$68,281	31.0%	\$59,746	\$68,281	32.0%	\$76,816	\$85,351
42.0%	\$136,561	\$153,632	42.0%	\$68,281	\$76,816	34.0%	\$68,281	\$76,816	35.0%	\$85,351	\$93,886
45.0%	\$153,632	\$170,702	45.0%	\$76,816	\$85,351	36.0%	\$76,816	\$85,351	36.0%	\$93,886	\$102,421
48.0%	\$170,702	\$187,772	48.0%	\$85,351	\$93,886	38.0%	\$85,351	\$93,886	38.0%	\$102,421	\$110,956
50.0%	\$187,772	\$221,912	50.0%	\$93,886	\$110,956	40.0%	\$93,886	\$110,956	41.0%	\$110,956	\$119,491
53.0%	\$221,912	\$273,123	53.0%	\$110,956	\$136,561	45.0%	\$110,956	\$136,561	42.0%	\$119,491	\$136,561
55.0%	\$273,123	\$324,334	55.0%	\$136,561	\$162,167	50.0%	\$136,561	\$162,167	45.0%	\$136,561	\$153,632
58.0%	\$324,334	\$375,544	58.0%	\$162,167	\$187,772	55.0%	\$162,167	\$187,772	48.0%	\$153,632	\$162,167
60.0%	\$375,544	\$426,755	60.0%	\$187,772	\$213,377	60.0%	\$187,772	\$213,377	51.0%	\$162,167	\$170,702
62.0%	\$426,755	\$512,106	62.0%	\$213,377	\$256,053	62.0%	\$213,377	\$256,053	52.0%	\$170,702	\$187,772
64.0%	\$512,106	\$597,457	64.0%	\$256,053	\$298,728	64.0%	\$256,053	\$298,728	55.0%	\$187,772	\$213,377
66.0%	\$597,457	\$682,807	66.0%	\$298,728	\$341,404	66.0%	\$298,728	\$341,404	56.0%	\$213,377	\$221,912
68.0%	\$682,807	\$768,158	68.0%	\$341,404	\$384,079	68.0%	\$341,404	\$384,079	58.0%	\$221,912	\$273,123
69.0%	\$768,158	\$853,509	69.0%	\$384,079	\$426,755	69.0%	\$384,079	\$426,755	59.0%	\$273,123	\$298,728
70.0%	\$853,509	-	70.0%	\$426,755	-	70.0%	\$426,755	-	61.0%	\$298,728	\$324,334
									62.0%	\$324,334	\$341,404
									63.0%	\$341,404	\$375,544
									64.0%	\$375,544	\$426,755
									66.0%	\$426,755	\$512,106
									67.0%	\$512,106	\$597,457
									68.0%	\$597,457	\$682,807
									69.0%	\$682,807	\$768,158
									70.0%	\$768,158	-

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

Adjusted for Inflation

1974

CPI: 49.3

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	\$4,657	15.0%	\$1	\$2,329	15.0%	\$1	\$2,329	16.0%	\$1	\$4,657
15.0%	\$4,657	\$9,314	15.0%	\$2,329	\$4,657	15.0%	\$2,329	\$4,657	16.0%	\$4,657	\$9,314
16.0%	\$9,314	\$13,971	16.0%	\$4,657	\$6,986	16.0%	\$4,657	\$6,986	18.0%	\$9,314	\$18,628
17.0%	\$13,971	\$18,628	17.0%	\$6,986	\$9,314	17.0%	\$6,986	\$9,314	19.0%	\$18,628	\$27,942
19.0%	\$18,628	\$37,257	19.0%	\$9,314	\$18,628	19.0%	\$9,314	\$18,628	22.0%	\$27,942	\$37,257
22.0%	\$37,257	\$55,885	22.0%	\$18,628	\$27,942	21.0%	\$18,628	\$27,942	23.0%	\$37,257	\$46,571
25.0%	\$55,885	\$74,513	25.0%	\$27,942	\$37,257	24.0%	\$27,942	\$37,257	25.0%	\$46,571	\$55,885
28.0%	\$74,513	\$93,142	28.0%	\$37,257	\$46,571	25.0%	\$37,257	\$46,571	27.0%	\$55,885	\$65,199
32.0%	\$93,142	\$111,770	32.0%	\$46,571	\$55,885	27.0%	\$46,571	\$55,885	28.0%	\$65,199	\$74,513
36.0%	\$111,770	\$130,398	36.0%	\$55,885	\$65,199	29.0%	\$55,885	\$65,199	31.0%	\$74,513	\$83,827
39.0%	\$130,398	\$149,027	39.0%	\$65,199	\$74,513	31.0%	\$65,199	\$74,513	32.0%	\$83,827	\$93,142
42.0%	\$149,027	\$167,655	42.0%	\$74,513	\$83,827	34.0%	\$74,513	\$83,827	35.0%	\$93,142	\$102,456
45.0%	\$167,655	\$186,283	45.0%	\$83,827	\$93,142	36.0%	\$83,827	\$93,142	36.0%	\$102,456	\$111,770
48.0%	\$186,283	\$204,911	48.0%	\$93,142	\$102,456	38.0%	\$93,142	\$102,456	38.0%	\$111,770	\$121,084
50.0%	\$204,911	\$242,168	50.0%	\$102,456	\$121,084	40.0%	\$102,456	\$121,084	41.0%	\$121,084	\$130,398
53.0%	\$242,168	\$298,053	53.0%	\$121,084	\$149,027	45.0%	\$121,084	\$149,027	42.0%	\$130,398	\$149,027
55.0%	\$298,053	\$353,938	55.0%	\$149,027	\$176,969	50.0%	\$149,027	\$176,969	45.0%	\$149,027	\$167,655
58.0%	\$353,938	\$409,823	58.0%	\$176,969	\$204,911	55.0%	\$176,969	\$204,911	48.0%	\$167,655	\$176,969
60.0%	\$409,823	\$465,708	60.0%	\$204,911	\$232,854	60.0%	\$204,911	\$232,854	51.0%	\$176,969	\$186,283
62.0%	\$465,708	\$558,849	62.0%	\$232,854	\$279,425	62.0%	\$232,854	\$279,425	52.0%	\$186,283	\$204,911
64.0%	\$558,849	\$651,991	64.0%	\$279,425	\$325,996	64.0%	\$279,425	\$325,996	55.0%	\$204,911	\$232,854
66.0%	\$651,991	\$745,133	66.0%	\$325,996	\$372,566	66.0%	\$325,996	\$372,566	56.0%	\$232,854	\$242,168
68.0%	\$745,133	\$838,274	68.0%	\$372,566	\$419,137	68.0%	\$372,566	\$419,137	58.0%	\$242,168	\$298,053
69.0%	\$838,274	\$931,416	69.0%	\$419,137	\$465,708	69.0%	\$419,137	\$465,708	59.0%	\$298,053	\$325,996
70.0%	\$931,416	-	70.0%	\$465,708	-	70.0%	\$465,708	-	61.0%	\$325,996	\$353,938
									62.0%	\$353,938	\$372,566
									63.0%	\$372,566	\$409,823
									64.0%	\$409,823	\$465,708
									66.0%	\$465,708	\$558,849
									67.0%	\$558,849	\$651,991
									68.0%	\$651,991	\$745,133
									69.0%	\$745,133	\$838,274
									70.0%	\$838,274	-

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 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	\$5,171	14.0%	\$0	\$2,586	14.0%	\$0	\$2,586	14.0%	\$0	\$5,171
15.0%	\$5,171	\$10,342	15.0%	\$2,586	\$5,171	15.0%	\$2,586	\$5,171	16.0%	\$5,171	\$10,342
16.0%	\$10,342	\$15,513	16.0%	\$5,171	\$7,757	16.0%	\$5,171	\$7,757	18.0%	\$10,342	\$20,684
17.0%	\$15,513	\$20,684	17.0%	\$7,757	\$10,342	17.0%	\$7,757	\$10,342	19.0%	\$20,684	\$31,026
19.0%	\$20,684	\$41,368	19.0%	\$10,342	\$20,684	19.0%	\$10,342	\$20,684	22.0%	\$31,026	\$41,368
22.0%	\$41,368	\$62,052	22.0%	\$20,684	\$31,026	21.0%	\$20,684	\$31,026	23.0%	\$41,368	\$51,710
25.0%	\$62,052	\$82,737	25.0%	\$31,026	\$41,368	24.0%	\$31,026	\$41,368	25.0%	\$51,710	\$62,052
28.0%	\$82,737	\$103,421	28.0%	\$41,368	\$51,710	25.0%	\$41,368	\$51,710	27.0%	\$62,052	\$72,395
32.0%	\$103,421	\$124,105	32.0%	\$51,710	\$62,052	27.0%	\$51,710	\$62,052	28.0%	\$72,395	\$82,737
36.0%	\$124,105	\$144,789	36.0%	\$62,052	\$72,395	29.0%	\$62,052	\$72,395	31.0%	\$82,737	\$93,079
39.0%	\$144,789	\$165,473	39.0%	\$72,395	\$82,737	31.0%	\$72,395	\$82,737	32.0%	\$93,079	\$103,421
42.0%	\$165,473	\$186,157	42.0%	\$82,737	\$93,079	34.0%	\$82,737	\$93,079	35.0%	\$103,421	\$113,763
45.0%	\$186,157	\$206,841	45.0%	\$93,079	\$103,421	36.0%	\$93,079	\$103,421	36.0%	\$113,763	\$124,105
48.0%	\$206,841	\$227,526	48.0%	\$103,421	\$113,763	38.0%	\$103,421	\$113,763	38.0%	\$124,105	\$134,447
50.0%	\$227,526	\$268,894	50.0%	\$113,763	\$134,447	40.0%	\$113,763	\$134,447	41.0%	\$134,447	\$144,789
53.0%	\$268,894	\$330,946	53.0%	\$134,447	\$165,473	45.0%	\$134,447	\$165,473	42.0%	\$144,789	\$165,473
55.0%	\$330,946	\$392,999	55.0%	\$165,473	\$196,499	50.0%	\$165,473	\$196,499	45.0%	\$165,473	\$186,157
58.0%	\$392,999	\$455,051	58.0%	\$196,499	\$227,526	55.0%	\$196,499	\$227,526	48.0%	\$186,157	\$196,499
60.0%	\$455,051	\$517,104	60.0%	\$227,526	\$258,552	60.0%	\$227,526	\$258,552	51.0%	\$196,499	\$206,841
62.0%	\$517,104	\$620,524	62.0%	\$258,552	\$310,262	62.0%	\$258,552	\$310,262	52.0%	\$206,841	\$227,526
64.0%	\$620,524	\$723,945	64.0%	\$310,262	\$361,973	64.0%	\$310,262	\$361,973	55.0%	\$227,526	\$258,552
66.0%	\$723,945	\$827,366	66.0%	\$361,973	\$413,683	66.0%	\$361,973	\$413,683	56.0%	\$258,552	\$268,894
68.0%	\$827,366	\$930,786	68.0%	\$413,683	\$465,393	68.0%	\$413,683	\$465,393	58.0%	\$268,894	\$330,946
69.0%	\$930,786	\$1,034,207	69.0%	\$465,393	\$517,104	69.0%	\$465,393	\$517,104	59.0%	\$330,946	\$361,973
70.0%	\$1,034,207	-	70.0%	\$517,104	-	70.0%	\$517,104	-	61.0%	\$361,973	\$392,999
									62.0%	\$392,999	\$413,683
									63.0%	\$413,683	\$455,051
									64.0%	\$455,051	\$517,104
									66.0%	\$517,104	\$620,524
									67.0%	\$620,524	\$723,945
									68.0%	\$723,945	\$827,366
									69.0%	\$827,366	\$930,786
									70.0%	\$930,786	-

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 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	\$5,493	14.0%	\$0	\$2,746	14.0%	\$0	\$2,746	14.0%	\$0	\$5,493
15.0%	\$5,493	\$10,985	15.0%	\$2,746	\$5,493	15.0%	\$2,746	\$5,493	16.0%	\$5,493	\$10,985
16.0%	\$10,985	\$16,478	16.0%	\$5,493	\$8,239	16.0%	\$5,493	\$8,239	18.0%	\$10,985	\$21,971
17.0%	\$16,478	\$21,971	17.0%	\$8,239	\$10,985	17.0%	\$8,239	\$10,985	19.0%	\$21,971	\$32,956
19.0%	\$21,971	\$43,941	19.0%	\$10,985	\$21,971	19.0%	\$10,985	\$21,971	22.0%	\$32,956	\$43,941
22.0%	\$43,941	\$65,912	22.0%	\$21,971	\$32,956	21.0%	\$21,971	\$32,956	23.0%	\$43,941	\$54,927
25.0%	\$65,912	\$87,883	25.0%	\$32,956	\$43,941	24.0%	\$32,956	\$43,941	25.0%	\$54,927	\$65,912
28.0%	\$87,883	\$109,854	28.0%	\$43,941	\$54,927	25.0%	\$43,941	\$54,927	27.0%	\$65,912	\$76,898
32.0%	\$109,854	\$131,824	32.0%	\$54,927	\$65,912	27.0%	\$54,927	\$65,912	28.0%	\$76,898	\$87,883
36.0%	\$131,824	\$153,795	36.0%	\$65,912	\$76,898	29.0%	\$65,912	\$76,898	31.0%	\$87,883	\$98,868
39.0%	\$153,795	\$175,766	39.0%	\$76,898	\$87,883	31.0%	\$76,898	\$87,883	32.0%	\$98,868	\$109,854
42.0%	\$175,766	\$197,736	42.0%	\$87,883	\$98,868	34.0%	\$87,883	\$98,868	35.0%	\$109,854	\$120,839
45.0%	\$197,736	\$219,707	45.0%	\$98,868	\$109,854	36.0%	\$98,868	\$109,854	36.0%	\$120,839	\$131,824
48.0%	\$219,707	\$241,678	48.0%	\$109,854	\$120,839	38.0%	\$109,854	\$120,839	38.0%	\$131,824	\$142,810
50.0%	\$241,678	\$285,619	50.0%	\$120,839	\$142,810	40.0%	\$120,839	\$142,810	41.0%	\$142,810	\$153,795
53.0%	\$285,619	\$351,531	53.0%	\$142,810	\$175,766	45.0%	\$142,810	\$175,766	42.0%	\$153,795	\$175,766
55.0%	\$351,531	\$417,444	55.0%	\$175,766	\$208,722	50.0%	\$175,766	\$208,722	45.0%	\$175,766	\$197,736
58.0%	\$417,444	\$483,356	58.0%	\$208,722	\$241,678	55.0%	\$208,722	\$241,678	48.0%	\$197,736	\$208,722
60.0%	\$483,356	\$549,268	60.0%	\$241,678	\$274,634	60.0%	\$241,678	\$274,634	51.0%	\$208,722	\$219,707
62.0%	\$549,268	\$659,122	62.0%	\$274,634	\$329,561	62.0%	\$274,634	\$329,561	52.0%	\$219,707	\$241,678
64.0%	\$659,122	\$768,975	64.0%	\$329,561	\$384,488	64.0%	\$329,561	\$384,488	55.0%	\$241,678	\$274,634
66.0%	\$768,975	\$878,829	66.0%	\$384,488	\$439,414	66.0%	\$384,488	\$439,414	56.0%	\$274,634	\$285,619
68.0%	\$878,829	\$988,682	68.0%	\$439,414	\$494,341	68.0%	\$439,414	\$494,341	58.0%	\$285,619	\$351,531
69.0%	\$988,682	\$1,098,536	69.0%	\$494,341	\$549,268	69.0%	\$494,341	\$549,268	59.0%	\$351,531	\$384,488
70.0%	\$1,098,536	-	70.0%	\$549,268	-	70.0%	\$549,268	-	61.0%	\$384,488	\$417,444
									62.0%	\$417,444	\$439,414
									63.0%	\$439,414	\$483,356
									64.0%	\$483,356	\$549,268
									66.0%	\$549,268	\$659,122
									67.0%	\$659,122	\$768,975
									68.0%	\$768,975	\$878,829
									69.0%	\$878,829	\$988,682
									70.0%	\$988,682	-

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

Adjusted for Inflation

1971

CPI: 40.5

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	\$5,669	14.0%	\$0	\$2,834	14.0%	\$0	\$2,834	14.0%	\$0	\$5,669
15.0%	\$5,669	\$11,338	15.0%	\$2,834	\$5,669	15.0%	\$2,834	\$5,669	16.0%	\$5,669	\$11,338
16.0%	\$11,338	\$17,007	16.0%	\$5,669	\$8,503	16.0%	\$5,669	\$8,503	18.0%	\$11,338	\$22,676
17.0%	\$17,007	\$22,676	17.0%	\$8,503	\$11,338	17.0%	\$8,503	\$11,338	19.0%	\$22,676	\$34,014
19.0%	\$22,676	\$45,352	19.0%	\$11,338	\$22,676	19.0%	\$11,338	\$22,676	22.0%	\$34,014	\$45,352
22.0%	\$45,352	\$68,028	22.0%	\$22,676	\$34,014	21.0%	\$22,676	\$34,014	23.0%	\$45,352	\$56,690
25.0%	\$68,028	\$90,704	25.0%	\$34,014	\$45,352	24.0%	\$34,014	\$45,352	25.0%	\$56,690	\$68,028
28.0%	\$90,704	\$113,380	28.0%	\$45,352	\$56,690	25.0%	\$45,352	\$56,690	27.0%	\$68,028	\$79,366
32.0%	\$113,380	\$136,056	32.0%	\$56,690	\$68,028	27.0%	\$56,690	\$68,028	28.0%	\$79,366	\$90,704
36.0%	\$136,056	\$158,732	36.0%	\$68,028	\$79,366	29.0%	\$68,028	\$79,366	31.0%	\$90,704	\$102,042
39.0%	\$158,732	\$181,408	39.0%	\$79,366	\$90,704	31.0%	\$79,366	\$90,704	32.0%	\$102,042	\$113,380
42.0%	\$181,408	\$204,084	42.0%	\$90,704	\$102,042	34.0%	\$90,704	\$102,042	35.0%	\$113,380	\$124,718
45.0%	\$204,084	\$226,760	45.0%	\$102,042	\$113,380	36.0%	\$102,042	\$113,380	36.0%	\$124,718	\$136,056
48.0%	\$226,760	\$249,435	48.0%	\$113,380	\$124,718	38.0%	\$113,380	\$124,718	38.0%	\$136,056	\$147,394
50.0%	\$249,435	\$294,787	50.0%	\$124,718	\$147,394	40.0%	\$124,718	\$147,394	41.0%	\$147,394	\$158,732
53.0%	\$294,787	\$362,815	53.0%	\$147,394	\$181,408	45.0%	\$147,394	\$181,408	42.0%	\$158,732	\$181,408
55.0%	\$362,815	\$430,843	55.0%	\$181,408	\$215,422	50.0%	\$181,408	\$215,422	45.0%	\$181,408	\$204,084
58.0%	\$430,843	\$498,871	58.0%	\$215,422	\$249,435	55.0%	\$215,422	\$249,435	48.0%	\$204,084	\$215,422
60.0%	\$498,871	\$566,899	60.0%	\$249,435	\$283,449	60.0%	\$249,435	\$283,449	51.0%	\$215,422	\$226,760
62.0%	\$566,899	\$680,279	62.0%	\$283,449	\$340,139	62.0%	\$283,449	\$340,139	52.0%	\$226,760	\$249,435
64.0%	\$680,279	\$793,658	64.0%	\$340,139	\$396,829	64.0%	\$340,139	\$396,829	55.0%	\$249,435	\$283,449
66.0%	\$793,658	\$907,038	66.0%	\$396,829	\$453,519	66.0%	\$396,829	\$453,519	56.0%	\$283,449	\$294,787
68.0%	\$907,038	\$1,020,418	68.0%	\$453,519	\$510,209	68.0%	\$453,519	\$510,209	58.0%	\$294,787	\$362,815
69.0%	\$1,020,418	\$1,133,798	69.0%	\$510,209	\$566,899	69.0%	\$510,209	\$566,899	59.0%	\$362,815	\$396,829
70.0%	\$1,133,798	-	70.0%	\$566,899	-	70.0%	\$566,899	-	61.0%	\$396,829	\$430,843
									62.0%	\$430,843	\$453,519
									63.0%	\$453,519	\$498,871
									64.0%	\$498,871	\$566,899
									66.0%	\$566,899	\$680,279
									67.0%	\$680,279	\$793,658
									68.0%	\$793,658	\$907,038
									69.0%	\$907,038	\$1,020,418
									70.0%	\$1,020,418	-

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

Adjusted for Inflation

1970

CPI: 38.8

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
14.0%	\$0	\$5,917	14.0%	\$0	\$2,959				14.0%	\$0	\$5,917
15.0%	\$5,917	\$11,835	15.0%	\$2,959	\$5,917				16.0%	\$5,917	\$11,835
16.0%	\$11,835	\$17,752	16.0%	\$5,917	\$8,876				18.0%	\$11,835	\$23,669
17.0%	\$17,752	\$23,669	17.0%	\$8,876	\$11,835				20.0%	\$23,669	\$35,504
19.0%	\$23,669	\$47,339	19.0%	\$11,835	\$23,669				22.0%	\$35,504	\$47,339
22.0%	\$47,339	\$71,008	22.0%	\$23,669	\$35,504				25.0%	\$47,339	\$59,174
25.0%	\$71,008	\$94,678	25.0%	\$35,504	\$47,339				27.0%	\$59,174	\$71,008
28.0%	\$94,678	\$118,347	28.0%	\$47,339	\$59,174				31.0%	\$71,008	\$82,843
32.0%	\$118,347	\$142,017	32.0%	\$59,174	\$71,008				32.0%	\$82,843	\$94,678
36.0%	\$142,017	\$165,686	36.0%	\$71,008	\$82,843				35.0%	\$94,678	\$106,513
39.0%	\$165,686	\$189,356	39.0%	\$82,843	\$94,678				36.0%	\$106,513	\$118,347
42.0%	\$189,356	\$213,025	42.0%	\$94,678	\$106,513				40.0%	\$118,347	\$130,182
45.0%	\$213,025	\$236,695	45.0%	\$106,513	\$118,347				41.0%	\$130,182	\$142,017
48.0%	\$236,695	\$260,364	48.0%	\$118,347	\$130,182				43.0%	\$142,017	\$153,852
50.0%	\$260,364	\$307,703	50.0%	\$130,182	\$153,852				45.0%	\$153,852	\$165,686
53.0%	\$307,703	\$378,712	53.0%	\$153,852	\$189,356				46.0%	\$165,686	\$189,356
55.0%	\$378,712	\$449,720	55.0%	\$189,356	\$224,860				48.0%	\$189,356	\$213,025
58.0%	\$449,720	\$520,729	58.0%	\$224,860	\$260,364				50.0%	\$213,025	\$224,860
60.0%	\$520,729	\$591,737	60.0%	\$260,364	\$295,869				52.0%	\$224,860	\$236,695
62.0%	\$591,737	\$710,085	62.0%	\$295,869	\$355,042				53.0%	\$236,695	\$260,364
64.0%	\$710,085	\$828,432	64.0%	\$355,042	\$414,216				55.0%	\$260,364	\$295,869
66.0%	\$828,432	\$946,779	66.0%	\$414,216	\$473,390				56.0%	\$295,869	\$307,703
68.0%	\$946,779	\$1,065,127	68.0%	\$473,390	\$532,563				58.0%	\$307,703	\$378,712
69.0%	\$1,065,127	\$1,183,474	69.0%	\$532,563	\$591,737				59.0%	\$378,712	\$414,216
70.0%	\$1,183,474	-	70.0%	\$591,737	-				61.0%	\$414,216	\$449,720
									62.0%	\$449,720	\$473,390
									63.0%	\$473,390	\$520,729
									64.0%	\$520,729	\$591,737
									66.0%	\$591,737	\$710,085
									67.0%	\$710,085	\$828,432
									68.0%	\$828,432	\$946,779
									69.0%	\$946,779	\$1,065,127
									70.0%	\$1,065,127	-

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

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	\$6,256	14.0%	\$0	\$3,128				14.0%	\$0	\$6,256
15.0%	\$6,256	\$12,512	15.0%	\$3,128	\$6,256				16.0%	\$6,256	\$12,512
16.0%	\$12,512	\$18,768	16.0%	\$6,256	\$9,384				18.0%	\$12,512	\$25,024
17.0%	\$18,768	\$25,024	17.0%	\$9,384	\$12,512				20.0%	\$25,024	\$37,536
19.0%	\$25,024	\$50,048	19.0%	\$12,512	\$25,024				22.0%	\$37,536	\$50,048
22.0%	\$50,048	\$75,072	22.0%	\$25,024	\$37,536				25.0%	\$50,048	\$62,560
25.0%	\$75,072	\$100,095	25.0%	\$37,536	\$50,048				27.0%	\$62,560	\$75,072
28.0%	\$100,095	\$125,119	28.0%	\$50,048	\$62,560				31.0%	\$75,072	\$87,584
32.0%	\$125,119	\$150,143	32.0%	\$62,560	\$75,072				32.0%	\$87,584	\$100,095
36.0%	\$150,143	\$175,167	36.0%	\$75,072	\$87,584				35.0%	\$100,095	\$112,607
39.0%	\$175,167	\$200,191	39.0%	\$87,584	\$100,095				36.0%	\$112,607	\$125,119
42.0%	\$200,191	\$225,215	42.0%	\$100,095	\$112,607				40.0%	\$125,119	\$137,631
45.0%	\$225,215	\$250,239	45.0%	\$112,607	\$125,119				41.0%	\$137,631	\$150,143
48.0%	\$250,239	\$275,263	48.0%	\$125,119	\$137,631				43.0%	\$150,143	\$162,655
50.0%	\$275,263	\$325,310	50.0%	\$137,631	\$162,655				45.0%	\$162,655	\$175,167
53.0%	\$325,310	\$400,382	53.0%	\$162,655	\$200,191				46.0%	\$175,167	\$200,191
55.0%	\$400,382	\$475,454	55.0%	\$200,191	\$237,727				48.0%	\$200,191	\$225,215
58.0%	\$475,454	\$550,525	58.0%	\$237,727	\$275,263				50.0%	\$225,215	\$237,727
60.0%	\$550,525	\$625,597	60.0%	\$275,263	\$312,798				52.0%	\$237,727	\$250,239
62.0%	\$625,597	\$750,716	62.0%	\$312,798	\$375,358				53.0%	\$250,239	\$275,263
64.0%	\$750,716	\$875,835	64.0%	\$375,358	\$437,918				55.0%	\$275,263	\$312,798
66.0%	\$875,835	\$1,000,955	66.0%	\$437,918	\$500,477				56.0%	\$312,798	\$325,310
68.0%	\$1,000,955	\$1,126,074	68.0%	\$500,477	\$563,037				58.0%	\$325,310	\$400,382
69.0%	\$1,126,074	\$1,251,193	69.0%	\$563,037	\$625,597				59.0%	\$400,382	\$437,918
70.0%	\$1,251,193	-	70.0%	\$625,597	-				61.0%	\$437,918	\$475,454
									62.0%	\$475,454	\$500,477
									63.0%	\$500,477	\$550,525
									64.0%	\$550,525	\$625,597
									66.0%	\$625,597	\$750,716
									67.0%	\$750,716	\$875,835
									68.0%	\$875,835	\$1,000,955
									69.0%	\$1,000,955	\$1,126,074
									70.0%	\$1,126,074	-

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

1968

CPI: 34.8

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
14.0%	\$0	\$6,598	14.0%	\$0	\$3,299				14.0%	\$0	\$6,598
15.0%	\$6,598	\$13,195	15.0%	\$3,299	\$6,598				16.0%	\$6,598	\$13,195
16.0%	\$13,195	\$19,793	16.0%	\$6,598	\$9,896				18.0%	\$13,195	\$26,390
17.0%	\$19,793	\$26,390	17.0%	\$9,896	\$13,195				20.0%	\$26,390	\$39,585
19.0%	\$26,390	\$52,780	19.0%	\$13,195	\$26,390				22.0%	\$39,585	\$52,780
22.0%	\$52,780	\$79,170	22.0%	\$26,390	\$39,585				25.0%	\$52,780	\$65,975
25.0%	\$79,170	\$105,560	25.0%	\$39,585	\$52,780				27.0%	\$65,975	\$79,170
28.0%	\$105,560	\$131,951	28.0%	\$52,780	\$65,975				31.0%	\$79,170	\$92,365
32.0%	\$131,951	\$158,341	32.0%	\$65,975	\$79,170				32.0%	\$92,365	\$105,560
36.0%	\$158,341	\$184,731	36.0%	\$79,170	\$92,365				35.0%	\$105,560	\$118,756
39.0%	\$184,731	\$211,121	39.0%	\$92,365	\$105,560				36.0%	\$118,756	\$131,951
42.0%	\$211,121	\$237,511	42.0%	\$105,560	\$118,756				40.0%	\$131,951	\$145,146
45.0%	\$237,511	\$263,901	45.0%	\$118,756	\$131,951				41.0%	\$145,146	\$158,341
48.0%	\$263,901	\$290,291	48.0%	\$131,951	\$145,146				43.0%	\$158,341	\$171,536
50.0%	\$290,291	\$343,071	50.0%	\$145,146	\$171,536				45.0%	\$171,536	\$184,731
53.0%	\$343,071	\$422,242	53.0%	\$171,536	\$211,121				46.0%	\$184,731	\$211,121
55.0%	\$422,242	\$501,412	55.0%	\$211,121	\$250,706				48.0%	\$211,121	\$237,511
58.0%	\$501,412	\$580,583	58.0%	\$250,706	\$290,291				50.0%	\$237,511	\$250,706
60.0%	\$580,583	\$659,753	60.0%	\$290,291	\$329,876				52.0%	\$250,706	\$263,901
62.0%	\$659,753	\$791,703	62.0%	\$329,876	\$395,852				53.0%	\$263,901	\$290,291
64.0%	\$791,703	\$923,654	64.0%	\$395,852	\$461,827				55.0%	\$290,291	\$329,876
66.0%	\$923,654	\$1,055,605	66.0%	\$461,827	\$527,802				56.0%	\$329,876	\$343,071
68.0%	\$1,055,605	\$1,187,555	68.0%	\$527,802	\$593,778				58.0%	\$343,071	\$422,242
69.0%	\$1,187,555	\$1,319,506	69.0%	\$593,778	\$659,753				59.0%	\$422,242	\$461,827
70.0%	\$1,319,506	-	70.0%	\$659,753	-				61.0%	\$461,827	\$501,412
									62.0%	\$501,412	\$527,802
									63.0%	\$527,802	\$580,583
									64.0%	\$580,583	\$659,753
									66.0%	\$659,753	\$791,703
									67.0%	\$791,703	\$923,654
									68.0%	\$923,654	\$1,055,605
									69.0%	\$1,055,605	\$1,187,555
									70.0%	\$1,187,555	-

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

1967

CPI: 33.4

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	\$6,874	14.0%	\$0	\$3,437				14.0%	\$0	\$6,874
15.0%	\$6,874	\$13,748	15.0%	\$3,437	\$6,874				16.0%	\$6,874	\$13,748
16.0%	\$13,748	\$20,622	16.0%	\$6,874	\$10,311				18.0%	\$13,748	\$27,496
17.0%	\$20,622	\$27,496	17.0%	\$10,311	\$13,748				20.0%	\$27,496	\$41,244
19.0%	\$27,496	\$54,993	19.0%	\$13,748	\$27,496				22.0%	\$41,244	\$54,993
22.0%	\$54,993	\$82,489	22.0%	\$27,496	\$41,244				25.0%	\$54,993	\$68,741
25.0%	\$82,489	\$109,985	25.0%	\$41,244	\$54,993				27.0%	\$68,741	\$82,489
28.0%	\$109,985	\$137,481	28.0%	\$54,993	\$68,741				31.0%	\$82,489	\$96,237
32.0%	\$137,481	\$164,978	32.0%	\$68,741	\$82,489				32.0%	\$96,237	\$109,985
36.0%	\$164,978	\$192,474	36.0%	\$82,489	\$96,237				35.0%	\$109,985	\$123,733
39.0%	\$192,474	\$219,970	39.0%	\$96,237	\$109,985				36.0%	\$123,733	\$137,481
42.0%	\$219,970	\$247,467	42.0%	\$109,985	\$123,733				40.0%	\$137,481	\$151,230
45.0%	\$247,467	\$274,963	45.0%	\$123,733	\$137,481				41.0%	\$151,230	\$164,978
48.0%	\$274,963	\$302,459	48.0%	\$137,481	\$151,230				43.0%	\$164,978	\$178,726
50.0%	\$302,459	\$357,452	50.0%	\$151,230	\$178,726				45.0%	\$178,726	\$192,474
53.0%	\$357,452	\$439,941	53.0%	\$178,726	\$219,970				46.0%	\$192,474	\$219,970
55.0%	\$439,941	\$522,429	55.0%	\$219,970	\$261,215				48.0%	\$219,970	\$247,467
58.0%	\$522,429	\$604,918	58.0%	\$261,215	\$302,459				50.0%	\$247,467	\$261,215
60.0%	\$604,918	\$687,407	60.0%	\$302,459	\$343,704				52.0%	\$261,215	\$274,963
62.0%	\$687,407	\$824,889	62.0%	\$343,704	\$412,444				53.0%	\$274,963	\$302,459
64.0%	\$824,889	\$962,370	64.0%	\$412,444	\$481,185				55.0%	\$302,459	\$343,704
66.0%	\$962,370	\$1,099,851	66.0%	\$481,185	\$549,926				56.0%	\$343,704	\$357,452
68.0%	\$1,099,851	\$1,237,333	68.0%	\$549,926	\$618,666				58.0%	\$357,452	\$439,941
69.0%	\$1,237,333	\$1,374,814	69.0%	\$618,666	\$687,407				59.0%	\$439,941	\$481,185
70.0%	\$1,374,814	-	70.0%	\$687,407	-				61.0%	\$481,185	\$522,429
									62.0%	\$522,429	\$549,926
									63.0%	\$549,926	\$604,918
									64.0%	\$604,918	\$687,407
									66.0%	\$687,407	\$824,889
									67.0%	\$824,889	\$962,370
									68.0%	\$962,370	\$1,099,851
									69.0%	\$1,099,851	\$1,237,333
									70.0%	\$1,237,333	-

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

Adjusted for Inflation

1966

CPI: 32.4

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	\$7,086	14.0%	\$0	\$3,543				14.0%	\$0	\$7,086
15.0%	\$7,086	\$14,172	15.0%	\$3,543	\$7,086				16.0%	\$7,086	\$14,172
16.0%	\$14,172	\$21,259	16.0%	\$7,086	\$10,629				18.0%	\$14,172	\$28,345
17.0%	\$21,259	\$28,345	17.0%	\$10,629	\$14,172				20.0%	\$28,345	\$42,517
19.0%	\$28,345	\$56,690	19.0%	\$14,172	\$28,345				22.0%	\$42,517	\$56,690
22.0%	\$56,690	\$85,035	22.0%	\$28,345	\$42,517				25.0%	\$56,690	\$70,862
25.0%	\$85,035	\$113,380	25.0%	\$42,517	\$56,690				27.0%	\$70,862	\$85,035
28.0%	\$113,380	\$141,725	28.0%	\$56,690	\$70,862				31.0%	\$85,035	\$99,207
32.0%	\$141,725	\$170,070	32.0%	\$70,862	\$85,035				32.0%	\$99,207	\$113,380
36.0%	\$170,070	\$198,415	36.0%	\$85,035	\$99,207				35.0%	\$113,380	\$127,552
39.0%	\$198,415	\$226,760	39.0%	\$99,207	\$113,380				36.0%	\$127,552	\$141,725
42.0%	\$226,760	\$255,104	42.0%	\$113,380	\$127,552				40.0%	\$141,725	\$155,897
45.0%	\$255,104	\$283,449	45.0%	\$127,552	\$141,725				41.0%	\$155,897	\$170,070
48.0%	\$283,449	\$311,794	48.0%	\$141,725	\$155,897				43.0%	\$170,070	\$184,242
50.0%	\$311,794	\$368,484	50.0%	\$155,897	\$184,242				45.0%	\$184,242	\$198,415
53.0%	\$368,484	\$453,519	53.0%	\$184,242	\$226,760				46.0%	\$198,415	\$226,760
55.0%	\$453,519	\$538,554	55.0%	\$226,760	\$269,277				48.0%	\$226,760	\$255,104
58.0%	\$538,554	\$623,589	58.0%	\$269,277	\$311,794				50.0%	\$255,104	\$269,277
60.0%	\$623,589	\$708,623	60.0%	\$311,794	\$354,312				52.0%	\$269,277	\$283,449
62.0%	\$708,623	\$850,348	62.0%	\$354,312	\$425,174				53.0%	\$283,449	\$311,794
64.0%	\$850,348	\$992,073	64.0%	\$425,174	\$496,036				55.0%	\$311,794	\$354,312
66.0%	\$992,073	\$1,133,798	66.0%	\$496,036	\$566,899				56.0%	\$354,312	\$368,484
68.0%	\$1,133,798	\$1,275,522	68.0%	\$566,899	\$637,761				58.0%	\$368,484	\$453,519
69.0%	\$1,275,522	\$1,417,247	69.0%	\$637,761	\$708,623				59.0%	\$453,519	\$496,036
70.0%	\$1,417,247	-	70.0%	\$708,623	-				61.0%	\$496,036	\$538,554
									62.0%	\$538,554	\$566,899
									63.0%	\$566,899	\$623,589
									64.0%	\$623,589	\$708,623
									66.0%	\$708,623	\$850,348
									67.0%	\$850,348	\$992,073
									68.0%	\$992,073	\$1,133,798
									69.0%	\$1,133,798	\$1,275,522
									70.0%	\$1,275,522	-

**Same as
Married Filing Separately**

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

Adjusted for Inflation

1965

CPI: 31.5

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	\$7,289	14.0%	\$0	\$3,644				14.0%	\$0	\$7,289
15.0%	\$7,289	\$14,577	15.0%	\$3,644	\$7,289				16.0%	\$7,289	\$14,577
16.0%	\$14,577	\$21,866	16.0%	\$7,289	\$10,933				18.0%	\$14,577	\$29,155
17.0%	\$21,866	\$29,155	17.0%	\$10,933	\$14,577				20.0%	\$29,155	\$43,732
19.0%	\$29,155	\$58,310	19.0%	\$14,577	\$29,155				22.0%	\$43,732	\$58,310
22.0%	\$58,310	\$87,464	22.0%	\$29,155	\$43,732				25.0%	\$58,310	\$72,887
25.0%	\$87,464	\$116,619	25.0%	\$43,732	\$58,310				27.0%	\$72,887	\$87,464
28.0%	\$116,619	\$145,774	28.0%	\$58,310	\$72,887				31.0%	\$87,464	\$102,042
32.0%	\$145,774	\$174,929	32.0%	\$72,887	\$87,464				32.0%	\$102,042	\$116,619
36.0%	\$174,929	\$204,084	36.0%	\$87,464	\$102,042				35.0%	\$116,619	\$131,197
39.0%	\$204,084	\$233,238	39.0%	\$102,042	\$116,619				36.0%	\$131,197	\$145,774
42.0%	\$233,238	\$262,393	42.0%	\$116,619	\$131,197				40.0%	\$145,774	\$160,351
45.0%	\$262,393	\$291,548	45.0%	\$131,197	\$145,774				41.0%	\$160,351	\$174,929
48.0%	\$291,548	\$320,703	48.0%	\$145,774	\$160,351				43.0%	\$174,929	\$189,506
50.0%	\$320,703	\$379,012	50.0%	\$160,351	\$189,506				45.0%	\$189,506	\$204,084
53.0%	\$379,012	\$466,477	53.0%	\$189,506	\$233,238				46.0%	\$204,084	\$233,238
55.0%	\$466,477	\$553,941	55.0%	\$233,238	\$276,971				48.0%	\$233,238	\$262,393
58.0%	\$553,941	\$641,405	58.0%	\$276,971	\$320,703				50.0%	\$262,393	\$276,971
60.0%	\$641,405	\$728,870	60.0%	\$320,703	\$364,435				52.0%	\$276,971	\$291,548
62.0%	\$728,870	\$874,644	62.0%	\$364,435	\$437,322				53.0%	\$291,548	\$320,703
64.0%	\$874,644	\$1,020,418	64.0%	\$437,322	\$510,209				55.0%	\$320,703	\$364,435
66.0%	\$1,020,418	\$1,166,192	66.0%	\$510,209	\$583,096				56.0%	\$364,435	\$379,012
68.0%	\$1,166,192	\$1,311,966	68.0%	\$583,096	\$655,983				58.0%	\$379,012	\$466,477
69.0%	\$1,311,966	\$1,457,740	69.0%	\$655,983	\$728,870				59.0%	\$466,477	\$510,209
70.0%	\$1,457,740	-	70.0%	\$728,870	-				61.0%	\$510,209	\$553,941
									62.0%	\$553,941	\$583,096
									63.0%	\$583,096	\$641,405
									64.0%	\$641,405	\$728,870
									66.0%	\$728,870	\$874,644
									67.0%	\$874,644	\$1,020,418
									68.0%	\$1,020,418	\$1,166,192
									69.0%	\$1,166,192	\$1,311,966
									70.0%	\$1,311,966	-

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

Adjusted for Inflation

1964

CPI: 31

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
16.0%	\$0	\$7,406	16.0%	\$0	\$3,703				16.0%	\$0	\$7,406
16.5%	\$7,406	\$14,813	16.5%	\$3,703	\$7,406				17.5%	\$7,406	\$14,813
17.5%	\$14,813	\$22,219	17.5%	\$7,406	\$11,109				19.0%	\$14,813	\$29,625
18.0%	\$22,219	\$29,625	18.0%	\$11,109	\$14,813				22.0%	\$29,625	\$44,438
20.0%	\$29,625	\$59,250	20.0%	\$14,813	\$29,625				23.0%	\$44,438	\$59,250
23.5%	\$59,250	\$88,875	23.5%	\$29,625	\$44,438				27.0%	\$59,250	\$74,063
27.0%	\$88,875	\$118,500	27.0%	\$44,438	\$59,250				29.0%	\$74,063	\$88,875
30.5%	\$118,500	\$148,125	30.5%	\$59,250	\$74,063				32.0%	\$88,875	\$103,688
34.0%	\$148,125	\$177,750	34.0%	\$74,063	\$88,875				34.0%	\$103,688	\$118,500
37.5%	\$177,750	\$207,375	37.5%	\$88,875	\$103,688				37.5%	\$118,500	\$133,313
41.0%	\$207,375	\$237,000	41.0%	\$103,688	\$118,500				39.0%	\$133,313	\$148,125
44.5%	\$237,000	\$266,625	44.5%	\$118,500	\$133,313				42.5%	\$148,125	\$162,938
47.5%	\$266,625	\$296,250	47.5%	\$133,313	\$148,125				43.5%	\$162,938	\$177,750
50.5%	\$296,250	\$325,875	50.5%	\$148,125	\$162,938				45.5%	\$177,750	\$192,563
53.5%	\$325,875	\$385,125	53.5%	\$162,938	\$192,563				47.0%	\$192,563	\$207,375
56.0%	\$385,125	\$474,001	56.0%	\$192,563	\$237,000				48.5%	\$207,375	\$237,000
58.5%	\$474,001	\$562,876	58.5%	\$237,000	\$281,438				51.5%	\$237,000	\$266,625
61.0%	\$562,876	\$651,751	61.0%	\$281,438	\$325,875				53.0%	\$266,625	\$281,438
63.5%	\$651,751	\$740,626	63.5%	\$325,875	\$370,313				54.0%	\$281,438	\$296,250
66.0%	\$740,626	\$888,751	66.0%	\$370,313	\$444,375				56.0%	\$296,250	\$325,875
68.5%	\$888,751	\$1,036,876	68.5%	\$444,375	\$518,438				58.5%	\$325,875	\$370,313
71.0%	\$1,036,876	\$1,185,001	71.0%	\$518,438	\$592,501				59.5%	\$370,313	\$385,125
73.5%	\$1,185,001	\$1,333,126	73.5%	\$592,501	\$666,563				61.0%	\$385,125	\$444,375
75.0%	\$1,333,126	\$1,481,252	75.0%	\$666,563	\$740,626				62.0%	\$444,375	\$474,001
76.5%	\$1,481,252	\$2,962,503	76.5%	\$740,626	\$1,481,252				63.5%	\$474,001	\$518,438
77.0%	\$2,962,503	-	77.0%	\$1,481,252	-				65.0%	\$518,438	\$562,876
									66.0%	\$562,876	\$592,501
									67.0%	\$592,501	\$651,751
									69.0%	\$651,751	\$666,563
									69.5%	\$666,563	\$740,626
									71.0%	\$740,626	\$888,751
									72.5%	\$888,751	\$1,036,876
									74.0%	\$1,036,876	\$1,185,001
									75.0%	\$1,185,001	\$1,333,126
									75.5%	\$1,333,126	\$1,481,252
									77.0%	\$1,481,252	-

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

Adjusted for Inflation						1963	CPI: 30.6					
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	\$30,012	20.0%	\$0	\$15,006	Same as Married Filing Separately	20.0%	\$0	\$15,006	20.0%	\$0	\$15,006
22.0%	\$30,012	\$60,025	22.0%	\$15,006	\$30,012		21.0%	\$15,006	\$30,012	21.0%	\$15,006	\$30,012
26.0%	\$60,025	\$90,037	26.0%	\$30,012	\$45,018		24.0%	\$30,012	\$45,018	24.0%	\$30,012	\$45,018
30.0%	\$90,037	\$120,049	30.0%	\$45,018	\$60,025		26.0%	\$45,018	\$60,025	26.0%	\$45,018	\$60,025
34.0%	\$120,049	\$150,061	34.0%	\$60,025	\$75,031		30.0%	\$60,025	\$75,031	30.0%	\$60,025	\$75,031
38.0%	\$150,061	\$180,074	38.0%	\$75,031	\$90,037		32.0%	\$75,031	\$90,037	32.0%	\$75,031	\$90,037
43.0%	\$180,074	\$210,086	43.0%	\$90,037	\$105,043		36.0%	\$90,037	\$105,043	36.0%	\$90,037	\$105,043
47.0%	\$210,086	\$240,098	47.0%	\$105,043	\$120,049		39.0%	\$105,043	\$120,049	39.0%	\$105,043	\$120,049
50.0%	\$240,098	\$270,111	50.0%	\$120,049	\$135,055		42.0%	\$120,049	\$135,055	42.0%	\$120,049	\$135,055
53.0%	\$270,111	\$300,123	53.0%	\$135,055	\$150,061		43.0%	\$135,055	\$150,061	43.0%	\$135,055	\$150,061
56.0%	\$300,123	\$330,135	56.0%	\$150,061	\$165,068		47.0%	\$150,061	\$165,068	47.0%	\$150,061	\$165,068
59.0%	\$330,135	\$390,160	59.0%	\$165,068	\$195,080		49.0%	\$165,068	\$195,080	49.0%	\$165,068	\$195,080
62.0%	\$390,160	\$480,197	62.0%	\$195,080	\$240,098		52.0%	\$180,074	\$210,086	52.0%	\$180,074	\$210,086
65.0%	\$480,197	\$570,233	65.0%	\$240,098	\$285,117		54.0%	\$210,086	\$240,098	54.0%	\$210,086	\$240,098
69.0%	\$570,233	\$660,270	69.0%	\$285,117	\$330,135		58.0%	\$240,098	\$285,117	58.0%	\$240,098	\$285,117
72.0%	\$660,270	\$750,307	72.0%	\$330,135	\$375,154		62.0%	\$285,117	\$330,135	62.0%	\$285,117	\$330,135
75.0%	\$750,307	\$900,369	75.0%	\$375,154	\$450,184		66.0%	\$330,135	\$375,154	66.0%	\$330,135	\$375,154
78.0%	\$900,369	\$1,050,430	78.0%	\$450,184	\$525,215		68.0%	\$375,154	\$450,184	68.0%	\$375,154	\$450,184
81.0%	\$1,050,430	\$1,200,492	81.0%	\$525,215	\$600,246		71.0%	\$450,184	\$525,215	71.0%	\$450,184	\$525,215
84.0%	\$1,200,492	\$1,350,553	84.0%	\$600,246	\$675,276		74.0%	\$525,215	\$600,246	74.0%	\$525,215	\$600,246
87.0%	\$1,350,553	\$1,500,614	87.0%	\$675,276	\$750,307		76.0%	\$600,246	\$675,276	76.0%	\$600,246	\$675,276
89.0%	\$1,500,614	\$2,250,922	89.0%	\$750,307	\$1,125,461	80.0%	\$675,276	\$750,307	80.0%	\$675,276	\$750,307	
90.0%	\$2,250,922	\$3,001,229	90.0%	\$1,125,461	\$1,500,614	83.0%	\$750,307	\$1,125,461	83.0%	\$750,307	\$1,125,461	
91.0%	\$3,001,229	-	91.0%	\$1,500,614	-	87.0%	\$1,125,461	\$1,500,614	87.0%	\$1,125,461	\$1,500,614	
						90.0%	\$1,500,614	\$2,250,922	90.0%	\$1,500,614	\$2,250,922	
						91.0%	\$2,250,922	-	91.0%	\$2,250,922	-	

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

Adjusted for Inflation						1962	CPI: 30.2					
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	
20.0%	\$0	\$30,410	20.0%	\$0	\$15,205	Same as Married Filing Separately	20.0%	\$0	\$15,205	20.0%	\$0	\$15,205
22.0%	\$30,410	\$60,820	22.0%	\$15,205	\$30,410		21.0%	\$15,205	\$30,410	21.0%	\$15,205	\$30,410
26.0%	\$60,820	\$91,229	26.0%	\$30,410	\$45,615		24.0%	\$30,410	\$45,615	24.0%	\$30,410	\$45,615
30.0%	\$91,229	\$121,639	30.0%	\$45,615	\$60,820		26.0%	\$45,615	\$60,820	26.0%	\$45,615	\$60,820
34.0%	\$121,639	\$152,049	34.0%	\$60,820	\$76,025		30.0%	\$60,820	\$76,025	30.0%	\$60,820	\$76,025
38.0%	\$152,049	\$182,459	38.0%	\$76,025	\$91,229		32.0%	\$76,025	\$91,229	32.0%	\$76,025	\$91,229
43.0%	\$182,459	\$212,869	43.0%	\$91,229	\$106,434		36.0%	\$91,229	\$106,434	36.0%	\$91,229	\$106,434
47.0%	\$212,869	\$243,278	47.0%	\$106,434	\$121,639		39.0%	\$106,434	\$121,639	39.0%	\$106,434	\$121,639
50.0%	\$243,278	\$273,688	50.0%	\$121,639	\$136,844		42.0%	\$121,639	\$136,844	42.0%	\$121,639	\$136,844
53.0%	\$273,688	\$304,098	53.0%	\$136,844	\$152,049		43.0%	\$136,844	\$152,049	43.0%	\$136,844	\$152,049
56.0%	\$304,098	\$334,508	56.0%	\$152,049	\$167,254		47.0%	\$152,049	\$167,254	47.0%	\$152,049	\$167,254
59.0%	\$334,508	\$395,327	59.0%	\$167,254	\$197,664		49.0%	\$167,254	\$197,664	49.0%	\$167,254	\$197,664
62.0%	\$395,327	\$486,557	62.0%	\$197,664	\$243,278		52.0%	\$182,459	\$212,869	52.0%	\$182,459	\$212,869
65.0%	\$486,557	\$577,786	65.0%	\$243,278	\$288,893		54.0%	\$212,869	\$243,278	54.0%	\$212,869	\$243,278
69.0%	\$577,786	\$669,016	69.0%	\$288,893	\$334,508		58.0%	\$243,278	\$288,893	58.0%	\$243,278	\$288,893
72.0%	\$669,016	\$760,245	72.0%	\$334,508	\$380,123		62.0%	\$288,893	\$334,508	62.0%	\$288,893	\$334,508
75.0%	\$760,245	\$912,294	75.0%	\$380,123	\$456,147		66.0%	\$334,508	\$380,123	66.0%	\$334,508	\$380,123
78.0%	\$912,294	\$1,064,343	78.0%	\$456,147	\$532,172		68.0%	\$380,123	\$456,147	68.0%	\$380,123	\$456,147
81.0%	\$1,064,343	\$1,216,392	81.0%	\$532,172	\$608,196		71.0%	\$456,147	\$532,172	71.0%	\$456,147	\$532,172
84.0%	\$1,216,392	\$1,368,441	84.0%	\$608,196	\$684,221		74.0%	\$532,172	\$608,196	74.0%	\$532,172	\$608,196
87.0%	\$1,368,441	\$1,520,490	87.0%	\$684,221	\$760,245		76.0%	\$608,196	\$684,221	76.0%	\$608,196	\$684,221
89.0%	\$1,520,490	\$2,280,735	89.0%	\$760,245	\$1,140,368	80.0%	\$684,221	\$760,245	80.0%	\$684,221	\$760,245	
90.0%	\$2,280,735	\$3,040,980	90.0%	\$1,140,368	\$1,520,490	83.0%	\$760,245	\$1,140,368	83.0%	\$760,245	\$1,140,368	
91.0%	\$3,040,980	-	91.0%	\$1,520,490	-	87.0%	\$1,140,368	\$1,520,490	87.0%	\$1,140,368	\$1,520,490	
						90.0%	\$1,520,490	\$2,280,735	90.0%	\$1,520,490	\$2,280,735	
						91.0%	\$2,280,735	-	91.0%	\$2,280,735	-	

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

Adjusted for Inflation			1961			CPI: 29.9			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	\$30,715	20.0%	\$0	\$15,357	Same as Married Filing Separately	20.0%	\$0	\$15,357	20.0%	\$0	\$15,357
22.0%	\$30,715	\$61,430	22.0%	\$15,357	\$30,715		21.0%	\$15,357	\$30,715	21.0%	\$15,357	\$30,715
26.0%	\$61,430	\$92,145	26.0%	\$30,715	\$46,072		24.0%	\$30,715	\$46,072	24.0%	\$30,715	\$46,072
30.0%	\$92,145	\$122,860	30.0%	\$46,072	\$61,430		26.0%	\$46,072	\$61,430	26.0%	\$46,072	\$61,430
34.0%	\$122,860	\$153,575	34.0%	\$61,430	\$76,787		30.0%	\$61,430	\$76,787	30.0%	\$61,430	\$76,787
38.0%	\$153,575	\$184,289	38.0%	\$76,787	\$92,145		32.0%	\$76,787	\$92,145	32.0%	\$76,787	\$92,145
43.0%	\$184,289	\$215,004	43.0%	\$92,145	\$107,502		36.0%	\$92,145	\$107,502	36.0%	\$92,145	\$107,502
47.0%	\$215,004	\$245,719	47.0%	\$107,502	\$122,860		39.0%	\$107,502	\$122,860	39.0%	\$107,502	\$122,860
50.0%	\$245,719	\$276,434	50.0%	\$122,860	\$138,217		42.0%	\$122,860	\$138,217	42.0%	\$122,860	\$138,217
53.0%	\$276,434	\$307,149	53.0%	\$138,217	\$153,575		43.0%	\$138,217	\$153,575	43.0%	\$138,217	\$153,575
56.0%	\$307,149	\$337,864	56.0%	\$153,575	\$168,932		47.0%	\$153,575	\$168,932	47.0%	\$153,575	\$168,932
59.0%	\$337,864	\$399,294	59.0%	\$168,932	\$199,647		49.0%	\$168,932	\$184,289	49.0%	\$168,932	\$184,289
62.0%	\$399,294	\$491,439	62.0%	\$199,647	\$245,719		52.0%	\$184,289	\$215,004	52.0%	\$184,289	\$215,004
65.0%	\$491,439	\$583,583	65.0%	\$245,719	\$291,792		54.0%	\$215,004	\$245,719	54.0%	\$215,004	\$245,719
69.0%	\$583,583	\$675,728	69.0%	\$291,792	\$337,864		58.0%	\$245,719	\$291,792	58.0%	\$245,719	\$291,792
72.0%	\$675,728	\$767,873	72.0%	\$337,864	\$383,936		62.0%	\$291,792	\$337,864	62.0%	\$291,792	\$337,864
75.0%	\$767,873	\$921,447	75.0%	\$383,936	\$460,724		66.0%	\$337,864	\$383,936	66.0%	\$337,864	\$383,936
78.0%	\$921,447	\$1,075,022	78.0%	\$460,724	\$537,511		68.0%	\$383,936	\$460,724	68.0%	\$383,936	\$460,724
81.0%	\$1,075,022	\$1,228,597	81.0%	\$537,511	\$614,298		71.0%	\$460,724	\$537,511	71.0%	\$460,724	\$537,511
84.0%	\$1,228,597	\$1,382,171	84.0%	\$614,298	\$691,086		74.0%	\$537,511	\$614,298	74.0%	\$537,511	\$614,298
87.0%	\$1,382,171	\$1,535,746	87.0%	\$691,086	\$767,873		76.0%	\$614,298	\$691,086	76.0%	\$614,298	\$691,086
89.0%	\$1,535,746	\$2,303,619	89.0%	\$767,873	\$1,151,809	80.0%	\$691,086	\$767,873	80.0%	\$691,086	\$767,873	
90.0%	\$2,303,619	\$3,071,492	90.0%	\$1,151,809	\$1,535,746	83.0%	\$767,873	\$1,151,809	83.0%	\$767,873	\$1,151,809	
91.0%	\$3,071,492	-	91.0%	\$1,535,746	-	87.0%	\$1,151,809	\$1,535,746	87.0%	\$1,151,809	\$1,535,746	
						90.0%	\$1,535,746	\$2,303,619	90.0%	\$1,535,746	\$2,303,619	
						91.0%	\$2,303,619	-	91.0%	\$2,303,619	-	

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

Adjusted for Inflation			1960			CPI: 29.6			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	\$31,026	20.0%	\$0	\$15,513	Same as Married Filing Separately	20.0%	\$0	\$15,513	20.0%	\$0	\$15,513
22.0%	\$31,026	\$62,052	22.0%	\$15,513	\$31,026		21.0%	\$15,513	\$31,026	21.0%	\$15,513	\$31,026
26.0%	\$62,052	\$93,079	26.0%	\$31,026	\$46,539		24.0%	\$31,026	\$46,539	24.0%	\$31,026	\$46,539
30.0%	\$93,079	\$124,105	30.0%	\$46,539	\$62,052		26.0%	\$46,539	\$62,052	26.0%	\$46,539	\$62,052
34.0%	\$124,105	\$155,131	34.0%	\$62,052	\$77,566		30.0%	\$62,052	\$77,566	30.0%	\$62,052	\$77,566
38.0%	\$155,131	\$186,157	38.0%	\$77,566	\$93,079		32.0%	\$77,566	\$93,079	32.0%	\$77,566	\$93,079
43.0%	\$186,157	\$217,184	43.0%	\$93,079	\$108,592		36.0%	\$93,079	\$108,592	36.0%	\$93,079	\$108,592
47.0%	\$217,184	\$248,210	47.0%	\$108,592	\$124,105		39.0%	\$108,592	\$124,105	39.0%	\$108,592	\$124,105
50.0%	\$248,210	\$279,236	50.0%	\$124,105	\$139,618		42.0%	\$124,105	\$139,618	42.0%	\$124,105	\$139,618
53.0%	\$279,236	\$310,262	53.0%	\$139,618	\$155,131		43.0%	\$139,618	\$155,131	43.0%	\$139,618	\$155,131
56.0%	\$310,262	\$341,288	56.0%	\$155,131	\$170,644		47.0%	\$155,131	\$170,644	47.0%	\$155,131	\$170,644
59.0%	\$341,288	\$403,341	59.0%	\$170,644	\$201,670		49.0%	\$170,644	\$186,157	49.0%	\$170,644	\$186,157
62.0%	\$403,341	\$496,419	62.0%	\$201,670	\$248,210		52.0%	\$186,157	\$217,184	52.0%	\$186,157	\$217,184
65.0%	\$496,419	\$589,498	65.0%	\$248,210	\$294,749		54.0%	\$217,184	\$248,210	54.0%	\$217,184	\$248,210
69.0%	\$589,498	\$682,577	69.0%	\$294,749	\$341,288		58.0%	\$248,210	\$294,749	58.0%	\$248,210	\$294,749
72.0%	\$682,577	\$775,655	72.0%	\$341,288	\$387,828		62.0%	\$294,749	\$341,288	62.0%	\$294,749	\$341,288
75.0%	\$775,655	\$930,786	75.0%	\$387,828	\$465,393		66.0%	\$341,288	\$387,828	66.0%	\$341,288	\$387,828
78.0%	\$930,786	\$1,085,918	78.0%	\$465,393	\$542,959		68.0%	\$387,828	\$465,393	68.0%	\$387,828	\$465,393
81.0%	\$1,085,918	\$1,241,049	81.0%	\$542,959	\$620,524		71.0%	\$465,393	\$542,959	71.0%	\$465,393	\$542,959
84.0%	\$1,241,049	\$1,396,180	84.0%	\$620,524	\$698,090		74.0%	\$542,959	\$620,524	74.0%	\$542,959	\$620,524
87.0%	\$1,396,180	\$1,551,311	87.0%	\$698,090	\$775,655		76.0%	\$620,524	\$698,090	76.0%	\$620,524	\$698,090
89.0%	\$1,551,311	\$2,326,966	89.0%	\$775,655	\$1,163,483	80.0%	\$698,090	\$775,655	80.0%	\$698,090	\$775,655	
90.0%	\$2,326,966	\$3,102,622	90.0%	\$1,163,483	\$1,551,311	83.0%	\$775,655	\$1,163,483	83.0%	\$775,655	\$1,163,483	
91.0%	\$3,102,622	-	91.0%	\$1,551,311	-	87.0%	\$1,163,483	\$1,551,311	87.0%	\$1,163,483	\$1,551,311	
						90.0%	\$1,551,311	\$2,326,966	90.0%	\$1,551,311	\$2,326,966	
						91.0%	\$2,326,966	-	91.0%	\$2,326,966	-	

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	\$31,559	20.0%	\$0	\$15,780	Same as Married Filing Separately	20.0%	\$0	\$15,780	20.0%	\$0	\$15,780
22.0%	\$31,559	\$63,119	22.0%	\$15,780	\$31,559		21.0%	\$15,780	\$31,559	21.0%	\$15,780	\$31,559
26.0%	\$63,119	\$94,678	26.0%	\$31,559	\$47,339		24.0%	\$31,559	\$47,339	24.0%	\$31,559	\$47,339
30.0%	\$94,678	\$126,237	30.0%	\$47,339	\$63,119		26.0%	\$47,339	\$63,119	26.0%	\$47,339	\$63,119
34.0%	\$126,237	\$157,797	34.0%	\$63,119	\$78,898		30.0%	\$63,119	\$78,898	30.0%	\$63,119	\$78,898
38.0%	\$157,797	\$189,356	38.0%	\$78,898	\$94,678		32.0%	\$78,898	\$94,678	32.0%	\$78,898	\$94,678
43.0%	\$189,356	\$220,915	43.0%	\$94,678	\$110,458		36.0%	\$94,678	\$110,458	36.0%	\$94,678	\$110,458
47.0%	\$220,915	\$252,475	47.0%	\$110,458	\$126,237		39.0%	\$110,458	\$126,237	39.0%	\$110,458	\$126,237
50.0%	\$252,475	\$284,034	50.0%	\$126,237	\$142,017		42.0%	\$126,237	\$142,017	42.0%	\$126,237	\$142,017
53.0%	\$284,034	\$315,593	53.0%	\$142,017	\$157,797		43.0%	\$142,017	\$157,797	43.0%	\$142,017	\$157,797
56.0%	\$315,593	\$347,152	56.0%	\$157,797	\$173,576		47.0%	\$157,797	\$173,576	47.0%	\$157,797	\$173,576
59.0%	\$347,152	\$410,271	59.0%	\$173,576	\$205,136		49.0%	\$173,576	\$205,136	49.0%	\$173,576	\$205,136
62.0%	\$410,271	\$504,949	62.0%	\$205,136	\$252,475		52.0%	\$189,356	\$220,915	52.0%	\$189,356	\$220,915
65.0%	\$504,949	\$599,627	65.0%	\$252,475	\$299,813		54.0%	\$220,915	\$252,475	54.0%	\$220,915	\$252,475
69.0%	\$599,627	\$694,305	69.0%	\$299,813	\$347,152		58.0%	\$252,475	\$299,813	58.0%	\$252,475	\$299,813
72.0%	\$694,305	\$788,983	72.0%	\$347,152	\$394,491		62.0%	\$299,813	\$347,152	62.0%	\$299,813	\$347,152
75.0%	\$788,983	\$946,779	75.0%	\$394,491	\$473,390		66.0%	\$347,152	\$394,491	66.0%	\$347,152	\$394,491
78.0%	\$946,779	\$1,104,576	78.0%	\$473,390	\$552,288		68.0%	\$394,491	\$473,390	68.0%	\$394,491	\$473,390
81.0%	\$1,104,576	\$1,262,373	81.0%	\$552,288	\$631,186		71.0%	\$473,390	\$552,288	71.0%	\$473,390	\$552,288
84.0%	\$1,262,373	\$1,420,169	84.0%	\$631,186	\$710,085		74.0%	\$552,288	\$631,186	74.0%	\$552,288	\$631,186
87.0%	\$1,420,169	\$1,577,966	87.0%	\$710,085	\$788,983	76.0%	\$631,186	\$710,085	76.0%	\$631,186	\$710,085	
89.0%	\$1,577,966	\$2,366,948	89.0%	\$788,983	\$1,183,474	80.0%	\$710,085	\$788,983	80.0%	\$710,085	\$788,983	
90.0%	\$2,366,948	\$3,155,931	90.0%	\$1,183,474	\$1,577,966	83.0%	\$788,983	\$1,183,474	83.0%	\$788,983	\$1,183,474	
91.0%	\$3,155,931	-	91.0%	\$1,577,966	-	87.0%	\$1,183,474	\$1,577,966	87.0%	\$1,183,474	\$1,577,966	
						90.0%	\$1,577,966	\$2,366,948	90.0%	\$1,577,966	\$2,366,948	
						91.0%	\$2,366,948	-	91.0%	\$2,366,948	-	

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	\$31,778	20.0%	\$0	\$15,889	Same as Married Filing Separately	20.0%	\$0	\$15,889	20.0%	\$0	\$15,889
22.0%	\$31,778	\$63,555	22.0%	\$15,889	\$31,778		21.0%	\$15,889	\$31,778	21.0%	\$15,889	\$31,778
26.0%	\$63,555	\$95,333	26.0%	\$31,778	\$47,667		24.0%	\$31,778	\$47,667	24.0%	\$31,778	\$47,667
30.0%	\$95,333	\$127,111	30.0%	\$47,667	\$63,555		26.0%	\$47,667	\$63,555	26.0%	\$47,667	\$63,555
34.0%	\$127,111	\$158,889	34.0%	\$63,555	\$79,444		30.0%	\$63,555	\$79,444	30.0%	\$63,555	\$79,444
38.0%	\$158,889	\$190,666	38.0%	\$79,444	\$95,333		32.0%	\$79,444	\$95,333	32.0%	\$79,444	\$95,333
43.0%	\$190,666	\$222,444	43.0%	\$95,333	\$111,222		36.0%	\$95,333	\$111,222	36.0%	\$95,333	\$111,222
47.0%	\$222,444	\$254,222	47.0%	\$111,222	\$127,111		39.0%	\$111,222	\$127,111	39.0%	\$111,222	\$127,111
50.0%	\$254,222	\$285,999	50.0%	\$127,111	\$143,000		42.0%	\$127,111	\$143,000	42.0%	\$127,111	\$143,000
53.0%	\$285,999	\$317,777	53.0%	\$143,000	\$158,889		43.0%	\$143,000	\$158,889	43.0%	\$143,000	\$158,889
56.0%	\$317,777	\$349,555	56.0%	\$158,889	\$174,777		47.0%	\$158,889	\$174,777	47.0%	\$158,889	\$174,777
59.0%	\$349,555	\$413,110	59.0%	\$174,777	\$206,555		49.0%	\$174,777	\$206,555	49.0%	\$174,777	\$206,555
62.0%	\$413,110	\$508,443	62.0%	\$206,555	\$254,222		52.0%	\$190,666	\$222,444	52.0%	\$190,666	\$222,444
65.0%	\$508,443	\$603,777	65.0%	\$254,222	\$301,888		54.0%	\$222,444	\$254,222	54.0%	\$222,444	\$254,222
69.0%	\$603,777	\$699,110	69.0%	\$301,888	\$349,555		58.0%	\$254,222	\$301,888	58.0%	\$254,222	\$301,888
72.0%	\$699,110	\$794,443	72.0%	\$349,555	\$397,221		62.0%	\$301,888	\$349,555	62.0%	\$301,888	\$349,555
75.0%	\$794,443	\$953,331	75.0%	\$397,221	\$476,666		66.0%	\$349,555	\$397,221	66.0%	\$349,555	\$397,221
78.0%	\$953,331	\$1,112,220	78.0%	\$476,666	\$556,110		68.0%	\$397,221	\$476,666	68.0%	\$397,221	\$476,666
81.0%	\$1,112,220	\$1,271,109	81.0%	\$556,110	\$635,554		71.0%	\$476,666	\$556,110	71.0%	\$476,666	\$556,110
84.0%	\$1,271,109	\$1,429,997	84.0%	\$635,554	\$714,999		74.0%	\$556,110	\$635,554	74.0%	\$556,110	\$635,554
87.0%	\$1,429,997	\$1,588,886	87.0%	\$714,999	\$794,443	76.0%	\$635,554	\$714,999	76.0%	\$635,554	\$714,999	
89.0%	\$1,588,886	\$2,383,329	89.0%	\$794,443	\$1,191,664	80.0%	\$714,999	\$794,443	80.0%	\$714,999	\$794,443	
90.0%	\$2,383,329	\$3,177,772	90.0%	\$1,191,664	\$1,588,886	83.0%	\$794,443	\$1,191,664	83.0%	\$794,443	\$1,191,664	
91.0%	\$3,177,772	-	91.0%	\$1,588,886	-	87.0%	\$1,191,664	\$1,588,886	87.0%	\$1,191,664	\$1,588,886	
						90.0%	\$1,588,886	\$2,383,329	90.0%	\$1,588,886	\$2,383,329	
						91.0%	\$2,383,329	-	91.0%	\$2,383,329	-	

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	\$32,682	20.0%	\$0	\$16,341	Same as Married Filing Separately	20.0%	\$0	\$16,341	20.0%	\$0	\$16,341
22.0%	\$32,682	\$65,365	22.0%	\$16,341	\$32,682		21.0%	\$16,341	\$32,682	21.0%	\$16,341	\$32,682
26.0%	\$65,365	\$98,047	26.0%	\$32,682	\$49,024		24.0%	\$32,682	\$49,024	24.0%	\$32,682	\$49,024
30.0%	\$98,047	\$130,730	30.0%	\$49,024	\$65,365		26.0%	\$49,024	\$65,365	26.0%	\$49,024	\$65,365
34.0%	\$130,730	\$163,412	34.0%	\$65,365	\$81,706		30.0%	\$65,365	\$81,706	30.0%	\$65,365	\$81,706
38.0%	\$163,412	\$196,095	38.0%	\$81,706	\$98,047		32.0%	\$81,706	\$98,047	32.0%	\$81,706	\$98,047
43.0%	\$196,095	\$228,777	43.0%	\$98,047	\$114,388		36.0%	\$98,047	\$114,388	36.0%	\$98,047	\$114,388
47.0%	\$228,777	\$261,459	47.0%	\$114,388	\$130,730		39.0%	\$114,388	\$130,730	39.0%	\$114,388	\$130,730
50.0%	\$261,459	\$294,142	50.0%	\$130,730	\$147,071		42.0%	\$130,730	\$147,071	42.0%	\$130,730	\$147,071
53.0%	\$294,142	\$326,824	53.0%	\$147,071	\$163,412		43.0%	\$147,071	\$163,412	43.0%	\$147,071	\$163,412
56.0%	\$326,824	\$359,507	56.0%	\$163,412	\$179,753		47.0%	\$163,412	\$179,753	47.0%	\$163,412	\$179,753
59.0%	\$359,507	\$424,871	59.0%	\$179,753	\$212,436		49.0%	\$179,753	\$212,436	49.0%	\$179,753	\$212,436
62.0%	\$424,871	\$522,919	62.0%	\$212,436	\$261,459		52.0%	\$196,095	\$228,777	52.0%	\$196,095	\$228,777
65.0%	\$522,919	\$620,966	65.0%	\$261,459	\$310,483		54.0%	\$228,777	\$261,459	54.0%	\$228,777	\$261,459
69.0%	\$620,966	\$719,013	69.0%	\$310,483	\$359,507		58.0%	\$261,459	\$310,483	58.0%	\$261,459	\$310,483
72.0%	\$719,013	\$817,060	72.0%	\$359,507	\$408,530		62.0%	\$310,483	\$359,507	62.0%	\$310,483	\$359,507
75.0%	\$817,060	\$980,473	75.0%	\$408,530	\$490,236		66.0%	\$359,507	\$408,530	66.0%	\$359,507	\$408,530
78.0%	\$980,473	\$1,143,885	78.0%	\$490,236	\$571,942		68.0%	\$408,530	\$490,236	68.0%	\$408,530	\$490,236
81.0%	\$1,143,885	\$1,307,297	81.0%	\$571,942	\$653,648		71.0%	\$490,236	\$571,942	71.0%	\$490,236	\$571,942
84.0%	\$1,307,297	\$1,470,709	84.0%	\$653,648	\$735,354	74.0%	\$571,942	\$653,648	74.0%	\$571,942	\$653,648	
87.0%	\$1,470,709	\$1,634,121	87.0%	\$735,354	\$817,060	76.0%	\$653,648	\$735,354	76.0%	\$653,648	\$735,354	
89.0%	\$1,634,121	\$2,451,181	89.0%	\$817,060	\$1,225,591	80.0%	\$735,354	\$817,060	80.0%	\$735,354	\$817,060	
90.0%	\$2,451,181	\$3,268,242	90.0%	\$1,225,591	\$1,634,121	83.0%	\$817,060	\$1,225,591	83.0%	\$817,060	\$1,225,591	
91.0%	\$3,268,242	-	91.0%	\$1,634,121	-	87.0%	\$1,225,591	\$1,634,121	87.0%	\$1,225,591	\$1,634,121	
						90.0%	\$1,634,121	\$2,451,181	90.0%	\$1,634,121	\$2,451,181	
						91.0%	\$2,451,181	-	91.0%	\$2,451,181	-	

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	\$33,764	20.0%	\$0	\$16,882	Same as Married Filing Separately	20.0%	\$0	\$16,882	20.0%	\$0	\$16,882
22.0%	\$33,764	\$67,528	22.0%	\$16,882	\$33,764		21.0%	\$16,882	\$33,764	21.0%	\$16,882	\$33,764
26.0%	\$67,528	\$101,291	26.0%	\$33,764	\$50,646		24.0%	\$33,764	\$50,646	24.0%	\$33,764	\$50,646
30.0%	\$101,291	\$135,055	30.0%	\$50,646	\$67,528		26.0%	\$50,646	\$67,528	26.0%	\$50,646	\$67,528
34.0%	\$135,055	\$168,819	34.0%	\$67,528	\$84,410		30.0%	\$67,528	\$84,410	30.0%	\$67,528	\$84,410
38.0%	\$168,819	\$202,583	38.0%	\$84,410	\$101,291		32.0%	\$84,410	\$101,291	32.0%	\$84,410	\$101,291
43.0%	\$202,583	\$236,347	43.0%	\$101,291	\$118,173		36.0%	\$101,291	\$118,173	36.0%	\$101,291	\$118,173
47.0%	\$236,347	\$270,111	47.0%	\$118,173	\$135,055		39.0%	\$118,173	\$135,055	39.0%	\$118,173	\$135,055
50.0%	\$270,111	\$303,874	50.0%	\$135,055	\$151,937		42.0%	\$135,055	\$151,937	42.0%	\$135,055	\$151,937
53.0%	\$303,874	\$337,638	53.0%	\$151,937	\$168,819		43.0%	\$151,937	\$168,819	43.0%	\$151,937	\$168,819
56.0%	\$337,638	\$371,402	56.0%	\$168,819	\$185,701		47.0%	\$168,819	\$185,701	47.0%	\$168,819	\$185,701
59.0%	\$371,402	\$438,930	59.0%	\$185,701	\$219,465		49.0%	\$185,701	\$219,465	49.0%	\$185,701	\$219,465
62.0%	\$438,930	\$540,221	62.0%	\$219,465	\$270,111		52.0%	\$202,583	\$236,347	52.0%	\$202,583	\$236,347
65.0%	\$540,221	\$641,513	65.0%	\$270,111	\$320,756		54.0%	\$236,347	\$270,111	54.0%	\$236,347	\$270,111
69.0%	\$641,513	\$742,804	69.0%	\$320,756	\$371,402		58.0%	\$270,111	\$320,756	58.0%	\$270,111	\$320,756
72.0%	\$742,804	\$844,096	72.0%	\$371,402	\$422,048		62.0%	\$320,756	\$371,402	62.0%	\$320,756	\$371,402
75.0%	\$844,096	\$1,012,915	75.0%	\$422,048	\$506,457		66.0%	\$371,402	\$422,048	66.0%	\$371,402	\$422,048
78.0%	\$1,012,915	\$1,181,734	78.0%	\$506,457	\$590,867		68.0%	\$422,048	\$506,457	68.0%	\$422,048	\$506,457
81.0%	\$1,181,734	\$1,350,553	81.0%	\$590,867	\$675,276		71.0%	\$506,457	\$590,867	71.0%	\$506,457	\$590,867
84.0%	\$1,350,553	\$1,519,372	84.0%	\$675,276	\$759,686	74.0%	\$590,867	\$675,276	74.0%	\$590,867	\$675,276	
87.0%	\$1,519,372	\$1,688,191	87.0%	\$759,686	\$844,096	76.0%	\$675,276	\$759,686	76.0%	\$675,276	\$759,686	
89.0%	\$1,688,191	\$2,532,287	89.0%	\$844,096	\$1,266,143	80.0%	\$759,686	\$844,096	80.0%	\$759,686	\$844,096	
90.0%	\$2,532,287	\$3,376,382	90.0%	\$1,266,143	\$1,688,191	83.0%	\$844,096	\$1,266,143	83.0%	\$844,096	\$1,266,143	
91.0%	\$3,376,382	-	91.0%	\$1,688,191	-	87.0%	\$1,266,143	\$1,688,191	87.0%	\$1,266,143	\$1,688,191	
						90.0%	\$1,688,191	\$2,532,287	90.0%	\$1,688,191	\$2,532,287	
						91.0%	\$2,532,287	-	91.0%	\$2,532,287	-	

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

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	\$34,268	20.0%	\$0	\$17,134	Same as Married Filing Separately	20.0%	\$0	\$17,134	20.0%	\$0	\$17,134
22.0%	\$34,268	\$68,536	22.0%	\$17,134	\$34,268		21.0%	\$17,134	\$34,268	21.0%	\$17,134	\$34,268
26.0%	\$68,536	\$102,803	26.0%	\$34,268	\$51,402		24.0%	\$34,268	\$51,402	24.0%	\$34,268	\$51,402
30.0%	\$102,803	\$137,071	30.0%	\$51,402	\$68,536		26.0%	\$51,402	\$68,536	26.0%	\$51,402	\$68,536
34.0%	\$137,071	\$171,339	34.0%	\$68,536	\$85,669		30.0%	\$68,536	\$85,669	30.0%	\$68,536	\$85,669
38.0%	\$171,339	\$205,607	38.0%	\$85,669	\$102,803		32.0%	\$85,669	\$102,803	32.0%	\$85,669	\$102,803
43.0%	\$205,607	\$239,874	43.0%	\$102,803	\$119,937		36.0%	\$102,803	\$119,937	36.0%	\$102,803	\$119,937
47.0%	\$239,874	\$274,142	47.0%	\$119,937	\$137,071		39.0%	\$119,937	\$137,071	39.0%	\$119,937	\$137,071
50.0%	\$274,142	\$308,410	50.0%	\$137,071	\$154,205		42.0%	\$137,071	\$154,205	42.0%	\$137,071	\$154,205
53.0%	\$308,410	\$342,678	53.0%	\$154,205	\$171,339		43.0%	\$154,205	\$171,339	43.0%	\$154,205	\$171,339
56.0%	\$342,678	\$376,945	56.0%	\$171,339	\$188,473		47.0%	\$171,339	\$188,473	47.0%	\$171,339	\$188,473
59.0%	\$376,945	\$445,481	59.0%	\$188,473	\$222,740		49.0%	\$188,473	\$205,607	49.0%	\$188,473	\$205,607
62.0%	\$445,481	\$548,284	62.0%	\$222,740	\$274,142		52.0%	\$205,607	\$239,874	52.0%	\$205,607	\$239,874
65.0%	\$548,284	\$651,087	65.0%	\$274,142	\$325,544		54.0%	\$239,874	\$274,142	54.0%	\$239,874	\$274,142
69.0%	\$651,087	\$753,891	69.0%	\$325,544	\$376,945		58.0%	\$274,142	\$325,544	58.0%	\$274,142	\$325,544
72.0%	\$753,891	\$856,694	72.0%	\$376,945	\$428,347		62.0%	\$325,544	\$376,945	62.0%	\$325,544	\$376,945
75.0%	\$856,694	\$1,028,033	75.0%	\$428,347	\$514,016		66.0%	\$376,945	\$428,347	66.0%	\$376,945	\$428,347
78.0%	\$1,028,033	\$1,199,372	78.0%	\$514,016	\$599,686		68.0%	\$428,347	\$514,016	68.0%	\$428,347	\$514,016
81.0%	\$1,199,372	\$1,370,710	81.0%	\$599,686	\$685,355		71.0%	\$514,016	\$599,686	71.0%	\$514,016	\$599,686
84.0%	\$1,370,710	\$1,542,049	84.0%	\$685,355	\$771,025		74.0%	\$599,686	\$685,355	74.0%	\$599,686	\$685,355
87.0%	\$1,542,049	\$1,713,388	87.0%	\$771,025	\$856,694		76.0%	\$685,355	\$771,025	76.0%	\$685,355	\$771,025
89.0%	\$1,713,388	\$2,570,082	89.0%	\$856,694	\$1,285,041	80.0%	\$771,025	\$856,694	80.0%	\$771,025	\$856,694	
90.0%	\$2,570,082	\$3,426,776	90.0%	\$1,285,041	\$1,713,388	83.0%	\$856,694	\$1,285,041	83.0%	\$856,694	\$1,285,041	
91.0%	\$3,426,776	-	91.0%	\$1,713,388	-	87.0%	\$1,285,041	\$1,713,388	87.0%	\$1,285,041	\$1,713,388	
						90.0%	\$1,713,388	\$2,570,082	90.0%	\$1,713,388	\$2,570,082	
						91.0%	\$2,570,082	-	91.0%	\$2,570,082	-	

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	
Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.			20.0%	\$0	\$17,070	Same as Married Filing Separately	20.0%	\$0	\$17,070	20.0%	\$0	\$17,070
			22.0%	\$17,070	\$34,140		21.0%	\$17,070	\$34,140	21.0%	\$17,070	\$34,140
			26.0%	\$34,140	\$51,211		24.0%	\$34,140	\$51,211	24.0%	\$34,140	\$51,211
			30.0%	\$51,211	\$68,281		26.0%	\$51,211	\$68,281	26.0%	\$51,211	\$68,281
			34.0%	\$68,281	\$85,351		30.0%	\$68,281	\$85,351	30.0%	\$68,281	\$85,351
			38.0%	\$85,351	\$102,421		32.0%	\$85,351	\$102,421	32.0%	\$85,351	\$102,421
			43.0%	\$102,421	\$119,491		36.0%	\$102,421	\$119,491	36.0%	\$102,421	\$119,491
			47.0%	\$119,491	\$136,561		39.0%	\$119,491	\$136,561	39.0%	\$119,491	\$136,561
			50.0%	\$136,561	\$153,632		42.0%	\$136,561	\$153,632	42.0%	\$136,561	\$153,632
			53.0%	\$153,632	\$170,702		43.0%	\$153,632	\$170,702	43.0%	\$153,632	\$170,702
			56.0%	\$170,702	\$187,772		47.0%	\$170,702	\$187,772	47.0%	\$170,702	\$187,772
			59.0%	\$187,772	\$221,912		49.0%	\$187,772	\$204,842	49.0%	\$187,772	\$204,842
			62.0%	\$221,912	\$273,123		52.0%	\$204,842	\$238,983	52.0%	\$204,842	\$238,983
			65.0%	\$273,123	\$324,334		54.0%	\$238,983	\$273,123	54.0%	\$238,983	\$273,123
			69.0%	\$324,334	\$375,544		58.0%	\$273,123	\$324,334	58.0%	\$273,123	\$324,334
			72.0%	\$375,544	\$426,755		62.0%	\$324,334	\$375,544	62.0%	\$324,334	\$375,544
			75.0%	\$426,755	\$512,106		66.0%	\$375,544	\$426,755	66.0%	\$375,544	\$426,755
		78.0%	\$512,106	\$597,457	68.0%	\$426,755	\$512,106	68.0%	\$426,755	\$512,106		
		81.0%	\$597,457	\$682,807	71.0%	\$512,106	\$597,457	71.0%	\$512,106	\$597,457		
		84.0%	\$682,807	\$768,158	74.0%	\$597,457	\$682,807	74.0%	\$597,457	\$682,807		
		87.0%	\$768,158	\$853,509	76.0%	\$682,807	\$768,158	76.0%	\$682,807	\$768,158		
		89.0%	\$853,509	\$1,280,264	80.0%	\$768,158	\$853,509	80.0%	\$768,158	\$853,509		
		90.0%	\$1,280,264	\$1,707,019	83.0%	\$853,509	\$1,280,264	83.0%	\$853,509	\$1,280,264		
		91.0%	\$1,707,019	-	87.0%	\$1,280,264	\$1,707,019	87.0%	\$1,280,264	\$1,707,019		
					90.0%	\$1,707,019	\$2,560,528	90.0%	\$1,707,019	\$2,560,528		
					91.0%	\$2,560,528	-	91.0%	\$2,560,528	-		

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			1953			CPI: 26.7			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
			22.2%	\$0	\$17,198				22.2%	\$0	\$17,198
Applicable marginal tax rates			24.6%	\$17,198	\$34,396	Same as			23.4%	\$17,198	\$34,396
are determined by the bracket			29.0%	\$34,396	\$51,594	Married Filing Separately			27.0%	\$34,396	\$51,594
(Married Filing Separately)			34.0%	\$51,594	\$68,792				29.0%	\$51,594	\$68,792
corresponding to one-half of			38.0%	\$68,792	\$85,990				34.0%	\$68,792	\$85,990
taxable income.			42.0%	\$85,990	\$103,188				35.0%	\$85,990	\$103,188
			48.0%	\$103,188	\$120,386				41.0%	\$103,188	\$120,386
			53.0%	\$120,386	\$137,584				44.0%	\$120,386	\$137,584
			56.0%	\$137,584	\$154,782				47.0%	\$137,584	\$154,782
			59.0%	\$154,782	\$171,981				48.0%	\$154,782	\$171,981
			62.0%	\$171,981	\$189,179				52.0%	\$171,981	\$189,179
			66.0%	\$189,179	\$223,575				54.0%	\$189,179	\$206,377
			67.0%	\$223,575	\$275,169				57.0%	\$206,377	\$240,773
			68.0%	\$275,169	\$326,763				60.0%	\$240,773	\$275,169
			72.0%	\$326,763	\$378,357				63.0%	\$275,169	\$326,763
			75.0%	\$378,357	\$429,951				66.0%	\$326,763	\$378,357
			77.0%	\$429,951	\$515,942				71.0%	\$378,357	\$429,951
			80.0%	\$515,942	\$601,932				72.0%	\$429,951	\$515,942
			83.0%	\$601,932	\$687,922				73.0%	\$515,942	\$601,932
			85.0%	\$687,922	\$773,912				77.0%	\$601,932	\$687,922
			88.0%	\$773,912	\$859,903				79.0%	\$687,922	\$773,912
			90.0%	\$859,903	\$1,289,854				81.0%	\$773,912	\$859,903
			91.0%	\$1,289,854	\$1,719,805				85.0%	\$859,903	\$1,289,854
			92.0%	\$1,719,805	-				88.0%	\$1,289,854	\$1,719,805
									91.0%	\$1,719,805	\$2,579,708
									92.0%	\$2,579,708	-

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.

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	\$17,328				22.2%	\$0	\$17,328
Applicable marginal tax rates			24.6%	\$17,328	\$34,656	Same as			23.4%	\$17,328	\$34,656
are determined by the bracket			29.0%	\$34,656	\$51,984	Married Filing Separately			27.0%	\$34,656	\$51,984
(Married Filing Separately)			34.0%	\$51,984	\$69,311				29.0%	\$51,984	\$69,311
corresponding to one-half of			38.0%	\$69,311	\$86,639				34.0%	\$69,311	\$86,639
taxable income.			42.0%	\$86,639	\$103,967				35.0%	\$86,639	\$103,967
			48.0%	\$103,967	\$121,295				41.0%	\$103,967	\$121,295
			53.0%	\$121,295	\$138,623				44.0%	\$121,295	\$138,623
			56.0%	\$138,623	\$155,951				47.0%	\$138,623	\$155,951
			59.0%	\$155,951	\$173,278				48.0%	\$155,951	\$173,278
			62.0%	\$173,278	\$190,606				52.0%	\$173,278	\$190,606
			66.0%	\$190,606	\$225,262				54.0%	\$190,606	\$207,934
			67.0%	\$225,262	\$277,246				57.0%	\$207,934	\$242,590
			68.0%	\$277,246	\$329,229				60.0%	\$242,590	\$277,246
			72.0%	\$329,229	\$381,213				63.0%	\$277,246	\$329,229
			75.0%	\$381,213	\$433,196				66.0%	\$329,229	\$381,213
			77.0%	\$433,196	\$519,835				71.0%	\$381,213	\$433,196
			80.0%	\$519,835	\$606,475				72.0%	\$433,196	\$519,835
			83.0%	\$606,475	\$693,114				73.0%	\$519,835	\$606,475
			85.0%	\$693,114	\$779,753				77.0%	\$606,475	\$693,114
			88.0%	\$779,753	\$866,392				79.0%	\$693,114	\$779,753
			90.0%	\$866,392	\$1,299,589				81.0%	\$779,753	\$866,392
			91.0%	\$1,299,589	\$1,732,785				85.0%	\$866,392	\$1,299,589
			92.0%	\$1,732,785	-				88.0%	\$1,299,589	\$1,732,785
									91.0%	\$1,732,785	\$2,599,177
									92.0%	\$2,599,177	-

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.

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	\$17,661						
Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.			22.4%	\$17,661	\$35,322						
			27.0%	\$35,322	\$52,983						
			30.0%	\$52,983	\$70,644						
			35.0%	\$70,644	\$88,305						
			39.0%	\$88,305	\$105,966						
			43.0%	\$105,966	\$123,628						
			48.0%	\$123,628	\$141,289						
			51.0%	\$141,289	\$158,950						
			54.0%	\$158,950	\$176,611						
			57.0%	\$176,611	\$194,272						
			60.0%	\$194,272	\$229,594						
			63.0%	\$229,594	\$282,577						
			66.0%	\$282,577	\$335,560						
			69.0%	\$335,560	\$388,544						
			73.0%	\$388,544	\$441,527						
			75.0%	\$441,527	\$529,832						
			78.0%	\$529,832	\$618,138						
			82.0%	\$618,138	\$706,443						
			84.0%	\$706,443	\$794,748						
			87.0%	\$794,748	\$883,054						
			89.0%	\$883,054	\$1,324,581						
			90.0%	\$1,324,581	\$1,766,108						
			91.0%	\$1,766,108	-						

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			1950			CPI: 24.1			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
			20.0%	\$0	\$19,053						
Applicable marginal tax rates			22.0%	\$19,053	\$38,107						
are determined by the bracket			26.0%	\$38,107	\$57,160						
(Married Filing Separately)			30.0%	\$57,160	\$76,214						
corresponding to one-half of			34.0%	\$76,214	\$95,267						
taxable income.			38.0%	\$95,267	\$114,321						
			43.0%	\$114,321	\$133,374						
			47.0%	\$133,374	\$152,428						
			50.0%	\$152,428	\$171,481						
			53.0%	\$171,481	\$190,534						
			56.0%	\$190,534	\$209,588						
			59.0%	\$209,588	\$247,695						
			62.0%	\$247,695	\$304,855						
			65.0%	\$304,855	\$362,015						
			69.0%	\$362,015	\$419,176						
			72.0%	\$419,176	\$476,336						
			75.0%	\$476,336	\$571,603						
			78.0%	\$571,603	\$666,871						
			81.0%	\$666,871	\$762,138						
			84.0%	\$762,138	\$857,405						
			87.0%	\$857,405	\$952,672						
			89.0%	\$952,672	\$1,429,008						
			90.0%	\$1,429,008	\$1,905,344						
			91.0%	\$1,905,344	-						

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				1949			CPI: 23.8			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	
			20.0%	\$0	\$19,294							
Applicable marginal tax rates			22.0%	\$19,294	\$38,587							
are determined by the bracket			26.0%	\$38,587	\$57,881							
(Married Filing Separately)			30.0%	\$57,881	\$77,174							
corresponding to one-half of			34.0%	\$77,174	\$96,468							
taxable income.			38.0%	\$96,468	\$115,762							
			43.0%	\$115,762	\$135,055							
			47.0%	\$135,055	\$154,349							
			50.0%	\$154,349	\$173,643							
			53.0%	\$173,643	\$192,936							
			56.0%	\$192,936	\$212,230							
			59.0%	\$212,230	\$250,817							
			62.0%	\$250,817	\$308,698							
			65.0%	\$308,698	\$366,579							
			69.0%	\$366,579	\$424,459							
			72.0%	\$424,459	\$482,340							
			75.0%	\$482,340	\$578,808							
			78.0%	\$578,808	\$675,276							
			81.0%	\$675,276	\$771,745							
			84.0%	\$771,745	\$868,213							
			87.0%	\$868,213	\$964,681							
			89.0%	\$964,681	\$1,447,021							
			90.0%	\$1,447,021	\$1,929,361							
			91.0%	\$1,929,361	-							

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

1948

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	\$19,053									
22.0%	\$19,053	\$38,107	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.		
26.0%	\$38,107	\$57,160									
30.0%	\$57,160	\$76,214									
34.0%	\$76,214	\$95,267									
38.0%	\$95,267	\$114,321									
43.0%	\$114,321	\$133,374									
47.0%	\$133,374	\$152,428									
50.0%	\$152,428	\$171,481									
53.0%	\$171,481	\$190,534									
56.0%	\$190,534	\$209,588									
59.0%	\$209,588	\$247,695									
62.0%	\$247,695	\$304,855									
65.0%	\$304,855	\$362,015									
69.0%	\$362,015	\$419,176									
72.0%	\$419,176	\$476,336									
75.0%	\$476,336	\$571,603									
78.0%	\$571,603	\$666,871									
81.0%	\$666,871	\$762,138									
84.0%	\$762,138	\$857,405									
87.0%	\$857,405	\$952,672									
89.0%	\$952,672	\$1,429,008									
90.0%	\$1,429,008	\$1,905,344									
91.0%	\$1,905,344	-									

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.

Adjusted for Inflation			1947			CPI: 22.3			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
20.0%	\$0	\$20,591									
22.0%	\$20,591	\$41,183	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.		
26.0%	\$41,183	\$61,774									
30.0%	\$61,774	\$82,366									
34.0%	\$82,366	\$102,957									
38.0%	\$102,957	\$123,548									
43.0%	\$123,548	\$144,140									
47.0%	\$144,140	\$164,731									
50.0%	\$164,731	\$185,323									
53.0%	\$185,323	\$205,914									
56.0%	\$205,914	\$226,505									
59.0%	\$226,505	\$267,688									
62.0%	\$267,688	\$329,462									
65.0%	\$329,462	\$391,236									
69.0%	\$391,236	\$453,011									
72.0%	\$453,011	\$514,785									
75.0%	\$514,785	\$617,742									
78.0%	\$617,742	\$720,699									
81.0%	\$720,699	\$823,656									
84.0%	\$823,656	\$926,613									
87.0%	\$926,613	\$1,029,570									
89.0%	\$1,029,570	\$1,544,354									
90.0%	\$1,544,354	\$2,059,139									
91.0%	\$2,059,139	-									

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 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	\$23,548									
22.0%	\$23,548	\$47,096	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.		
26.0%	\$47,096	\$70,644									
30.0%	\$70,644	\$94,192									
34.0%	\$94,192	\$117,741									
38.0%	\$117,741	\$141,289									
43.0%	\$141,289	\$164,837									
47.0%	\$164,837	\$188,385									
50.0%	\$188,385	\$211,933									
53.0%	\$211,933	\$235,481									
56.0%	\$235,481	\$259,029									
59.0%	\$259,029	\$306,125									
62.0%	\$306,125	\$376,770									
65.0%	\$376,770	\$447,414									
69.0%	\$447,414	\$518,058									
72.0%	\$518,058	\$588,703									
75.0%	\$588,703	\$706,443									
78.0%	\$706,443	\$824,184									
81.0%	\$824,184	\$941,924									
84.0%	\$941,924	\$1,059,665									
87.0%	\$1,059,665	\$1,177,405									
89.0%	\$1,177,405	\$1,766,108									
90.0%	\$1,766,108	\$2,354,810									
91.0%	\$2,354,810	-									

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

1945

CPI: 18

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	\$25,510									
25.0%	\$25,510	\$51,021	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.		
29.0%	\$51,021	\$76,531									
33.0%	\$76,531	\$102,042									
37.0%	\$102,042	\$127,552									
41.0%	\$127,552	\$153,063									
46.0%	\$153,063	\$178,573									
50.0%	\$178,573	\$204,084									
53.0%	\$204,084	\$229,594									
56.0%	\$229,594	\$255,104									
59.0%	\$255,104	\$280,615									
62.0%	\$280,615	\$331,636									
65.0%	\$331,636	\$408,167									
68.0%	\$408,167	\$484,698									
72.0%	\$484,698	\$561,230									
75.0%	\$561,230	\$637,761									
78.0%	\$637,761	\$765,313									
81.0%	\$765,313	\$892,866									
84.0%	\$892,866	\$1,020,418									
87.0%	\$1,020,418	\$1,147,970									
90.0%	\$1,147,970	\$1,275,522									
92.0%	\$1,275,522	\$1,913,283									
93.0%	\$1,913,283	\$2,551,044									
94.0%	\$2,551,044	-									

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

1944

CPI: 17.6

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	\$26,090									
25.0%	\$26,090	\$52,180	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.		
29.0%	\$52,180	\$78,271									
33.0%	\$78,271	\$104,361									
37.0%	\$104,361	\$130,451									
41.0%	\$130,451	\$156,541									
46.0%	\$156,541	\$182,632									
50.0%	\$182,632	\$208,722									
53.0%	\$208,722	\$234,812									
56.0%	\$234,812	\$260,902									
59.0%	\$260,902	\$286,993									
62.0%	\$286,993	\$339,173									
65.0%	\$339,173	\$417,444									
68.0%	\$417,444	\$495,714									
72.0%	\$495,714	\$573,985									
75.0%	\$573,985	\$652,256									
78.0%	\$652,256	\$782,707									
81.0%	\$782,707	\$913,158									
84.0%	\$913,158	\$1,043,609									
87.0%	\$1,043,609	\$1,174,060									
90.0%	\$1,174,060	\$1,304,511									
92.0%	\$1,304,511	\$1,956,767									
93.0%	\$1,956,767	\$2,609,023									
94.0%	\$2,609,023	-									

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.

Adjusted for Inflation

1943

CPI: 17.3

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	\$26,543									
22.0%	\$26,543	\$53,085	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.		
26.0%	\$53,085	\$79,628									
30.0%	\$79,628	\$106,171									
34.0%	\$106,171	\$132,713									
38.0%	\$132,713	\$159,256									
42.0%	\$159,256	\$185,799									
46.0%	\$185,799	\$212,341									
49.0%	\$212,341	\$238,884									
52.0%	\$238,884	\$265,427									
55.0%	\$265,427	\$291,969									
58.0%	\$291,969	\$345,055									
61.0%	\$345,055	\$424,683									
64.0%	\$424,683	\$504,311									
67.0%	\$504,311	\$583,938									
69.0%	\$583,938	\$663,566									
72.0%	\$663,566	\$796,280									
75.0%	\$796,280	\$928,993									
78.0%	\$928,993	\$1,061,706									
81.0%	\$1,061,706	\$1,194,420									
83.0%	\$1,194,420	\$1,327,133									
85.0%	\$1,327,133	\$1,990,699									
87.0%	\$1,990,699	\$2,654,266									
88.0%	\$2,654,266	-									

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.

Adjusted for Inflation

1942

CPI: 16.3

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	\$28,171									
22.0%	\$28,171	\$56,342									
26.0%	\$56,342	\$84,513									
30.0%	\$84,513	\$112,684									
34.0%	\$112,684	\$140,855									
38.0%	\$140,855	\$169,026									
42.0%	\$169,026	\$197,197									
46.0%	\$197,197	\$225,368									
49.0%	\$225,368	\$253,539									
52.0%	\$253,539	\$281,710									
55.0%	\$281,710	\$309,881									
58.0%	\$309,881	\$366,224									
61.0%	\$366,224	\$450,737									
64.0%	\$450,737	\$535,250									
67.0%	\$535,250	\$619,763									
69.0%	\$619,763	\$704,276									
72.0%	\$704,276	\$845,131									
75.0%	\$845,131	\$985,987									
78.0%	\$985,987	\$1,126,842									
81.0%	\$1,126,842	\$1,267,697									
83.0%	\$1,267,697	\$1,408,552									
85.0%	\$1,408,552	\$2,112,828									
87.0%	\$2,112,828	\$2,817,104									
88.0%	\$2,817,104	-									

**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 6 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1942.

Adjusted for Inflation

1941

CPI: 14.7

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
10.0%	\$0	\$31,237									
13.0%	\$31,237	\$62,475									
17.0%	\$62,475	\$93,712									
21.0%	\$93,712	\$124,949									
25.0%	\$124,949	\$156,186									
29.0%	\$156,186	\$187,424									
33.0%	\$187,424	\$218,661									
36.0%	\$218,661	\$249,898									
39.0%	\$249,898	\$281,136									
42.0%	\$281,136	\$312,373									
45.0%	\$312,373	\$343,610									
48.0%	\$343,610	\$406,085									
51.0%	\$406,085	\$499,796									
54.0%	\$499,796	\$593,508									
57.0%	\$593,508	\$687,220									
59.0%	\$687,220	\$780,932									
61.0%	\$780,932	\$937,118									
63.0%	\$937,118	\$1,093,305									
65.0%	\$1,093,305	\$1,249,491									
67.0%	\$1,249,491	\$1,405,678									
68.0%	\$1,405,678	\$1,561,864									
69.0%	\$1,561,864	\$2,342,796									
70.0%	\$2,342,796	\$3,123,728									
71.0%	\$3,123,728	\$3,904,660									
73.0%	\$3,904,660	\$4,685,592									
75.0%	\$4,685,592	\$6,247,456									
76.0%	\$6,247,456	\$7,809,320									
77.0%	\$7,809,320	\$11,713,980									
78.0%	\$11,713,980	\$15,618,639									
79.0%	\$15,618,639	\$31,237,279									
80.0%	\$31,237,279	\$78,093,197									
81.0%	\$78,093,197	-									

**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 1941.

Adjusted for Inflation

1940 (a)

CPI: 14

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	\$65,598									
8.0%	\$65,598	\$98,397	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.		
10.0%	\$98,397	\$131,197									
12.0%	\$131,197	\$163,996									
14.0%	\$163,996	\$196,795									
16.0%	\$196,795	\$229,594									
19.0%	\$229,594	\$262,393									
22.0%	\$262,393	\$295,192									
25.0%	\$295,192	\$327,991									
28.0%	\$327,991	\$360,791									
31.0%	\$360,791	\$426,389									
34.0%	\$426,389	\$524,786									
37.0%	\$524,786	\$623,184									
40.0%	\$623,184	\$721,581									
44.0%	\$721,581	\$819,979									
48.0%	\$819,979	\$983,974									
51.0%	\$983,974	\$1,147,970									
54.0%	\$1,147,970	\$1,311,966									
57.0%	\$1,311,966	\$1,475,961									
60.0%	\$1,475,961	\$1,639,957									
62.0%	\$1,639,957	\$2,459,936									
64.0%	\$2,459,936	\$3,279,914									
66.0%	\$3,279,914	\$4,099,893									
68.0%	\$4,099,893	\$4,919,871									
70.0%	\$4,919,871	\$6,559,829									
72.0%	\$6,559,829	\$8,199,786									
74.0%	\$8,199,786	\$12,299,679									
76.0%	\$12,299,679	\$16,399,571									
77.0%	\$16,399,571	\$32,799,143									
78.0%	\$32,799,143	\$81,997,857									
79.0%	\$81,997,857	-									

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

1939

CPI: 13.9

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	\$66,070									
8.0%	\$66,070	\$99,105	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.		
9.0%	\$99,105	\$132,140									
10.0%	\$132,140	\$165,176									
11.0%	\$165,176	\$198,211									
12.0%	\$198,211	\$231,246									
13.0%	\$231,246	\$264,281									
15.0%	\$264,281	\$297,316									
17.0%	\$297,316	\$330,351									
19.0%	\$330,351	\$363,386									
21.0%	\$363,386	\$429,456									
23.0%	\$429,456	\$528,562									
25.0%	\$528,562	\$627,667									
28.0%	\$627,667	\$726,772									
31.0%	\$726,772	\$825,878									
35.0%	\$825,878	\$924,983									
39.0%	\$924,983	\$1,024,088									
43.0%	\$1,024,088	\$1,123,194									
47.0%	\$1,123,194	\$1,222,299									
51.0%	\$1,222,299	\$1,321,404									
55.0%	\$1,321,404	\$1,486,580									
59.0%	\$1,486,580	\$1,651,755									
62.0%	\$1,651,755	\$2,477,633									
64.0%	\$2,477,633	\$3,303,511									
66.0%	\$3,303,511	\$4,129,388									
68.0%	\$4,129,388	\$4,955,266									
70.0%	\$4,955,266	\$6,607,022									
72.0%	\$6,607,022	\$8,258,777									
74.0%	\$8,258,777	\$12,388,165									
76.0%	\$12,388,165	\$16,517,554									
77.0%	\$16,517,554	\$33,035,108									
78.0%	\$33,035,108	\$82,587,770									
79.0%	\$82,587,770	-									

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

1938

CPI: 14.1

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
4.0%	\$0	\$65,133									
8.0%	\$65,133	\$97,700									
9.0%	\$97,700	\$130,266									
10.0%	\$130,266	\$162,833									
11.0%	\$162,833	\$195,399									
12.0%	\$195,399	\$227,966									
13.0%	\$227,966	\$260,532									
15.0%	\$260,532	\$293,099									
17.0%	\$293,099	\$325,665									
19.0%	\$325,665	\$358,232									
21.0%	\$358,232	\$423,365									
23.0%	\$423,365	\$521,064									
25.0%	\$521,064	\$618,764									
28.0%	\$618,764	\$716,464									
31.0%	\$716,464	\$814,163									
35.0%	\$814,163	\$911,863									
39.0%	\$911,863	\$1,009,562									
43.0%	\$1,009,562	\$1,107,262									
47.0%	\$1,107,262	\$1,204,961									
51.0%	\$1,204,961	\$1,302,661									
55.0%	\$1,302,661	\$1,465,494									
59.0%	\$1,465,494	\$1,628,326									
62.0%	\$1,628,326	\$2,442,489									
64.0%	\$2,442,489	\$3,256,652									
66.0%	\$3,256,652	\$4,070,816									
68.0%	\$4,070,816	\$4,884,979									
70.0%	\$4,884,979	\$6,513,305									
72.0%	\$6,513,305	\$8,141,631									
74.0%	\$8,141,631	\$12,212,447									
76.0%	\$12,212,447	\$16,283,262									
77.0%	\$16,283,262	\$32,566,525									
78.0%	\$32,566,525	\$81,416,312									
79.0%	\$81,416,312	-									

**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.

Adjusted for Inflation

1937

CPI: 14.4

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	\$63,776									
8.0%	\$63,776	\$95,664	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.		
9.0%	\$95,664	\$127,552									
10.0%	\$127,552	\$159,440									
11.0%	\$159,440	\$191,328									
12.0%	\$191,328	\$223,216									
13.0%	\$223,216	\$255,104									
15.0%	\$255,104	\$286,993									
17.0%	\$286,993	\$318,881									
19.0%	\$318,881	\$350,769									
21.0%	\$350,769	\$414,545									
23.0%	\$414,545	\$510,209									
25.0%	\$510,209	\$605,873									
28.0%	\$605,873	\$701,537									
31.0%	\$701,537	\$797,201									
35.0%	\$797,201	\$892,866									
39.0%	\$892,866	\$988,530									
43.0%	\$988,530	\$1,084,194									
47.0%	\$1,084,194	\$1,179,858									
51.0%	\$1,179,858	\$1,275,522									
55.0%	\$1,275,522	\$1,434,963									
59.0%	\$1,434,963	\$1,594,403									
62.0%	\$1,594,403	\$2,391,604									
64.0%	\$2,391,604	\$3,188,806									
66.0%	\$3,188,806	\$3,986,007									
68.0%	\$3,986,007	\$4,783,208									
70.0%	\$4,783,208	\$6,377,611									
72.0%	\$6,377,611	\$7,972,014									
74.0%	\$7,972,014	\$11,958,021									
76.0%	\$11,958,021	\$15,944,028									
77.0%	\$15,944,028	\$31,888,056									
78.0%	\$31,888,056	\$79,720,139									
79.0%	\$79,720,139	-									

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

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	\$66,070									
8.0%	\$66,070	\$99,105	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.		
9.0%	\$99,105	\$132,140									
10.0%	\$132,140	\$165,176									
11.0%	\$165,176	\$198,211									
12.0%	\$198,211	\$231,246									
13.0%	\$231,246	\$264,281									
15.0%	\$264,281	\$297,316									
17.0%	\$297,316	\$330,351									
19.0%	\$330,351	\$363,386									
21.0%	\$363,386	\$429,456									
23.0%	\$429,456	\$528,562									
25.0%	\$528,562	\$627,667									
28.0%	\$627,667	\$726,772									
31.0%	\$726,772	\$825,878									
35.0%	\$825,878	\$924,983									
39.0%	\$924,983	\$1,024,088									
43.0%	\$1,024,088	\$1,123,194									
47.0%	\$1,123,194	\$1,222,299									
51.0%	\$1,222,299	\$1,321,404									
55.0%	\$1,321,404	\$1,486,580									
59.0%	\$1,486,580	\$1,651,755									
62.0%	\$1,651,755	\$2,477,633									
64.0%	\$2,477,633	\$3,303,511									
66.0%	\$3,303,511	\$4,129,388									
68.0%	\$4,129,388	\$4,955,266									
70.0%	\$4,955,266	\$6,607,022									
72.0%	\$6,607,022	\$8,258,777									
74.0%	\$8,258,777	\$12,388,165									
76.0%	\$12,388,165	\$16,517,554									
77.0%	\$16,517,554	\$33,035,108									
78.0%	\$33,035,108	\$82,587,770									
79.0%	\$82,587,770	-									

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

1935

CPI: 13.7

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
4.0%	\$0	\$67,035									
8.0%	\$67,035	\$100,552	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.		
9.0%	\$100,552	\$134,069									
10.0%	\$134,069	\$167,587									
11.0%	\$167,587	\$201,104									
12.0%	\$201,104	\$234,622									
13.0%	\$234,622	\$268,139									
15.0%	\$268,139	\$301,656									
17.0%	\$301,656	\$335,174									
19.0%	\$335,174	\$368,691									
21.0%	\$368,691	\$435,726									
23.0%	\$435,726	\$536,278									
25.0%	\$536,278	\$636,830									
28.0%	\$636,830	\$737,382									
31.0%	\$737,382	\$837,934									
34.0%	\$837,934	\$938,486									
37.0%	\$938,486	\$1,039,039									
40.0%	\$1,039,039	\$1,139,591									
43.0%	\$1,139,591	\$1,240,143									
46.0%	\$1,240,143	\$1,340,695									
49.0%	\$1,340,695	\$1,508,282									
54.0%	\$1,508,282	\$1,675,869									
56.0%	\$1,675,869	\$2,513,803									
57.0%	\$2,513,803	\$3,351,737									
58.0%	\$3,351,737	\$5,027,606									
59.0%	\$5,027,606	\$6,703,474									
60.0%	\$6,703,474	\$8,379,343									
61.0%	\$8,379,343	\$12,569,015									
62.0%	\$12,569,015	\$16,758,686									
63.0%	\$16,758,686	-									

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

Adjusted for Inflation

1934

CPI: 13.4

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	\$68,536									
8.0%	\$68,536	\$102,803	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.		
9.0%	\$102,803	\$137,071									
10.0%	\$137,071	\$171,339									
11.0%	\$171,339	\$205,607									
12.0%	\$205,607	\$239,874									
13.0%	\$239,874	\$274,142									
15.0%	\$274,142	\$308,410									
17.0%	\$308,410	\$342,678									
19.0%	\$342,678	\$376,945									
21.0%	\$376,945	\$445,481									
23.0%	\$445,481	\$548,284									
25.0%	\$548,284	\$651,087									
28.0%	\$651,087	\$753,891									
31.0%	\$753,891	\$856,694									
34.0%	\$856,694	\$959,497									
37.0%	\$959,497	\$1,062,301									
40.0%	\$1,062,301	\$1,165,104									
43.0%	\$1,165,104	\$1,267,907									
46.0%	\$1,267,907	\$1,370,710									
49.0%	\$1,370,710	\$1,542,049									
54.0%	\$1,542,049	\$1,713,388									
56.0%	\$1,713,388	\$2,570,082									
57.0%	\$2,570,082	\$3,426,776									
58.0%	\$3,426,776	\$5,140,164									
59.0%	\$5,140,164	\$6,853,552									
60.0%	\$6,853,552	\$8,566,940									
61.0%	\$8,566,940	\$12,850,410									
62.0%	\$12,850,410	\$17,133,881									
63.0%	\$17,133,881	-									

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

Adjusted for Inflation

1933

CPI: 13

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	\$70,644									
8.0%	\$70,644	\$105,966									
9.0%	\$105,966	\$176,611									
10.0%	\$176,611	\$211,933									
11.0%	\$211,933	\$247,255									
12.0%	\$247,255	\$282,577									
13.0%	\$282,577	\$317,899									
14.0%	\$317,899	\$353,222									
16.0%	\$353,222	\$388,544									
17.0%	\$388,544	\$423,866									
18.0%	\$423,866	\$459,188									
19.0%	\$459,188	\$494,510									
20.0%	\$494,510	\$529,832									
21.0%	\$529,832	\$565,154									
23.0%	\$565,154	\$635,799									
24.0%	\$635,799	\$671,121									
25.0%	\$671,121	\$706,443									
26.0%	\$706,443	\$741,765									
27.0%	\$741,765	\$777,087									
28.0%	\$777,087	\$812,410									
29.0%	\$812,410	\$847,732									
30.0%	\$847,732	\$883,054									
31.0%	\$883,054	\$918,376									
32.0%	\$918,376	\$953,698									
33.0%	\$953,698	\$989,020									
34.0%	\$989,020	\$1,024,342									
35.0%	\$1,024,342	\$1,059,665									
36.0%	\$1,059,665	\$1,094,987									
37.0%	\$1,094,987	\$1,130,309									
38.0%	\$1,130,309	\$1,165,631									
39.0%	\$1,165,631	\$1,200,953									
40.0%	\$1,200,953	\$1,236,275									
41.0%	\$1,236,275	\$1,271,598									
42.0%	\$1,271,598	\$1,306,920									
43.0%	\$1,306,920	\$1,342,242									
44.0%	\$1,342,242	\$1,377,564									
45.0%	\$1,377,564	\$1,412,886									
46.0%	\$1,412,886	\$1,448,208									
47.0%	\$1,448,208	\$1,483,530									
48.0%	\$1,483,530	\$1,518,853									
49.0%	\$1,518,853	\$1,554,175									
50.0%	\$1,554,175	\$1,589,497									
51.0%	\$1,589,497	\$1,624,819									
52.0%	\$1,624,819	\$1,660,141									
53.0%	\$1,660,141	\$1,695,463									
54.0%	\$1,695,463	\$1,730,786									
55.0%	\$1,730,786	\$1,766,108									
56.0%	\$1,766,108	\$2,649,162									
57.0%	\$2,649,162	\$3,532,215									
58.0%	\$3,532,215	\$5,298,323									
59.0%	\$5,298,323	\$7,064,431									
60.0%	\$7,064,431	\$8,830,538									
61.0%	\$8,830,538	\$13,245,808									
62.0%	\$13,245,808	\$17,661,077									
63.0%	\$17,661,077	-									

**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 rates plus applicable surtaxes. Last law to change rates was the Revenue Act of 1932.

Adjusted for Inflation			1932	CPI: 13.7			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
4.0%	\$0	\$67,035									
8.0%	\$67,035	\$100,552	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.		
9.0%	\$100,552	\$167,587									
10.0%	\$167,587	\$201,104									
11.0%	\$201,104	\$234,622									
12.0%	\$234,622	\$268,139									
13.0%	\$268,139	\$301,656									
14.0%	\$301,656	\$335,174									
16.0%	\$335,174	\$368,691									
17.0%	\$368,691	\$402,208									
18.0%	\$402,208	\$435,726									
19.0%	\$435,726	\$469,243									
20.0%	\$469,243	\$502,761									
21.0%	\$502,761	\$536,278									
23.0%	\$536,278	\$603,313									
24.0%	\$603,313	\$636,830									
25.0%	\$636,830	\$670,347									
26.0%	\$670,347	\$703,865									
27.0%	\$703,865	\$737,382									
28.0%	\$737,382	\$770,900									
29.0%	\$770,900	\$804,417									
30.0%	\$804,417	\$837,934									
31.0%	\$837,934	\$871,452									
32.0%	\$871,452	\$904,969									
33.0%	\$904,969	\$938,486									
34.0%	\$938,486	\$972,004									
35.0%	\$972,004	\$1,005,521									
36.0%	\$1,005,521	\$1,039,039									
37.0%	\$1,039,039	\$1,072,556									
38.0%	\$1,072,556	\$1,106,073									
39.0%	\$1,106,073	\$1,139,591									
40.0%	\$1,139,591	\$1,173,108									
41.0%	\$1,173,108	\$1,206,625									
42.0%	\$1,206,625	\$1,240,143									
43.0%	\$1,240,143	\$1,273,660									
44.0%	\$1,273,660	\$1,307,178									
45.0%	\$1,307,178	\$1,340,695									
46.0%	\$1,340,695	\$1,374,212									
47.0%	\$1,374,212	\$1,407,730									
48.0%	\$1,407,730	\$1,441,247									
49.0%	\$1,441,247	\$1,474,764									
50.0%	\$1,474,764	\$1,508,282									
51.0%	\$1,508,282	\$1,541,799									
52.0%	\$1,541,799	\$1,575,316									
53.0%	\$1,575,316	\$1,608,834									
54.0%	\$1,608,834	\$1,642,351									
55.0%	\$1,642,351	\$1,675,869									
56.0%	\$1,675,869	\$2,513,803									
57.0%	\$2,513,803	\$3,351,737									
58.0%	\$3,351,737	\$5,027,606									
59.0%	\$5,027,606	\$6,703,474									
60.0%	\$6,703,474	\$8,379,343									
61.0%	\$8,379,343	\$12,569,015									
62.0%	\$12,569,015	\$16,758,686									
63.0%	\$16,758,686	-									

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.

Adjusted for Inflation

1931

CPI: 15.2

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
1.5%	\$0	\$60,419									
3.0%	\$60,419	\$120,839	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.		
5.0%	\$120,839	\$151,049									
6.0%	\$151,049	\$211,468									
7.0%	\$211,468	\$241,678									
8.0%	\$241,678	\$271,888									
9.0%	\$271,888	\$302,097									
10.0%	\$302,097	\$332,307									
11.0%	\$332,307	\$362,517									
12.0%	\$362,517	\$422,936									
13.0%	\$422,936	\$483,356									
14.0%	\$483,356	\$543,775									
15.0%	\$543,775	\$604,195									
16.0%	\$604,195	\$664,614									
17.0%	\$664,614	\$725,034									
18.0%	\$725,034	\$785,453									
19.0%	\$785,453	\$845,873									
20.0%	\$845,873	\$906,292									
21.0%	\$906,292	\$966,712									
22.0%	\$966,712	\$1,057,341									
23.0%	\$1,057,341	\$1,208,389									
24.0%	\$1,208,389	\$1,510,487									
25.0%	\$1,510,487	-									

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

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	\$54,993									
3.0%	\$54,993	\$109,985	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.		
5.0%	\$109,985	\$137,481									
6.0%	\$137,481	\$192,474									
7.0%	\$192,474	\$219,970									
8.0%	\$219,970	\$247,467									
9.0%	\$247,467	\$274,963									
10.0%	\$274,963	\$302,459									
11.0%	\$302,459	\$329,955									
12.0%	\$329,955	\$384,948									
13.0%	\$384,948	\$439,941									
14.0%	\$439,941	\$494,933									
15.0%	\$494,933	\$549,926									
16.0%	\$549,926	\$604,918									
17.0%	\$604,918	\$659,911									
18.0%	\$659,911	\$714,903									
19.0%	\$714,903	\$769,896									
20.0%	\$769,896	\$824,889									
21.0%	\$824,889	\$879,881									
22.0%	\$879,881	\$962,370									
23.0%	\$962,370	\$1,099,851									
24.0%	\$1,099,851	\$1,374,814									
25.0%	\$1,374,814	-									

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

1929

CPI: 17.1

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
1.5%	\$0	\$53,706									
3.0%	\$53,706	\$107,412	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.		
5.0%	\$107,412	\$134,265									
6.0%	\$134,265	\$187,972									
7.0%	\$187,972	\$214,825									
8.0%	\$214,825	\$241,678									
9.0%	\$241,678	\$268,531									
10.0%	\$268,531	\$295,384									
11.0%	\$295,384	\$322,237									
12.0%	\$322,237	\$375,943									
13.0%	\$375,943	\$429,650									
14.0%	\$429,650	\$483,356									
15.0%	\$483,356	\$537,062									
16.0%	\$537,062	\$590,768									
17.0%	\$590,768	\$644,474									
18.0%	\$644,474	\$698,181									
19.0%	\$698,181	\$751,887									
20.0%	\$751,887	\$805,593									
21.0%	\$805,593	\$859,299									
22.0%	\$859,299	\$939,858									
23.0%	\$939,858	\$1,074,124									
24.0%	\$1,074,124	\$1,342,655									
25.0%	\$1,342,655	-									

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

1928

CPI: 17.1

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
1.5%	\$0	\$53,706									
3.0%	\$53,706	\$107,412	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.		
5.0%	\$107,412	\$134,265									
6.0%	\$134,265	\$187,972									
7.0%	\$187,972	\$214,825									
8.0%	\$214,825	\$241,678									
9.0%	\$241,678	\$268,531									
10.0%	\$268,531	\$295,384									
11.0%	\$295,384	\$322,237									
12.0%	\$322,237	\$375,943									
13.0%	\$375,943	\$429,650									
14.0%	\$429,650	\$483,356									
15.0%	\$483,356	\$537,062									
16.0%	\$537,062	\$590,768									
17.0%	\$590,768	\$644,474									
18.0%	\$644,474	\$698,181									
19.0%	\$698,181	\$751,887									
20.0%	\$751,887	\$805,593									
21.0%	\$805,593	\$859,299									
22.0%	\$859,299	\$939,858									
23.0%	\$939,858	\$1,074,124									
24.0%	\$1,074,124	\$1,342,655									
25.0%	\$1,342,655	-									

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

1927

CPI: 17.4

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%		\$52,780									
3.0%	\$52,780	\$105,560	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.		
5.0%	\$105,560	\$131,951									
6.0%	\$131,951	\$184,731									
7.0%	\$184,731	\$211,121									
8.0%	\$211,121	\$237,511									
9.0%	\$237,511	\$263,901									
10.0%	\$263,901	\$290,291									
11.0%	\$290,291	\$316,681									
12.0%	\$316,681	\$369,462									
13.0%	\$369,462	\$422,242									
14.0%	\$422,242	\$475,022									
15.0%	\$475,022	\$527,802									
16.0%	\$527,802	\$580,583									
17.0%	\$580,583	\$633,363									
18.0%	\$633,363	\$686,143									
19.0%	\$686,143	\$738,923									
20.0%	\$738,923	\$791,703									
21.0%	\$791,703	\$844,484									
22.0%	\$844,484	\$923,654									
23.0%	\$923,654	\$1,055,605									
24.0%	\$1,055,605	\$1,319,506									
25.0%	\$1,319,506	-									

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

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	\$51,886									
3.0%	\$51,886	\$103,771	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.		
5.0%	\$103,771	\$129,714									
6.0%	\$129,714	\$181,600									
7.0%	\$181,600	\$207,543									
8.0%	\$207,543	\$233,485									
9.0%	\$233,485	\$259,428									
10.0%	\$259,428	\$285,371									
11.0%	\$285,371	\$311,314									
12.0%	\$311,314	\$363,200									
13.0%	\$363,200	\$415,085									
14.0%	\$415,085	\$466,971									
15.0%	\$466,971	\$518,856									
16.0%	\$518,856	\$570,742									
17.0%	\$570,742	\$622,628									
18.0%	\$622,628	\$674,513									
19.0%	\$674,513	\$726,399									
20.0%	\$726,399	\$778,285									
21.0%	\$778,285	\$830,170									
22.0%	\$830,170	\$907,999									
23.0%	\$907,999	\$1,037,713									
24.0%	\$1,037,713	\$1,297,141									
25.0%	\$1,297,141	-									

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

1925

CPI: 17.5

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	\$52,479									
3.0%	\$52,479	\$104,957	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.		
5.0%	\$104,957	\$131,197									
6.0%	\$131,197	\$183,675									
7.0%	\$183,675	\$209,915									
8.0%	\$209,915	\$236,154									
9.0%	\$236,154	\$262,393									
10.0%	\$262,393	\$288,632									
11.0%	\$288,632	\$314,872									
12.0%	\$314,872	\$367,350									
13.0%	\$367,350	\$419,829									
14.0%	\$419,829	\$472,308									
15.0%	\$472,308	\$524,786									
16.0%	\$524,786	\$577,265									
17.0%	\$577,265	\$629,744									
18.0%	\$629,744	\$682,222									
19.0%	\$682,222	\$734,701									
20.0%	\$734,701	\$787,179									
21.0%	\$787,179	\$839,658									
22.0%	\$839,658	\$918,376									
23.0%	\$918,376	\$1,049,573									
24.0%	\$1,049,573	\$1,311,966									
25.0%	\$1,311,966	-									

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

1924

CPI: 17.1

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	\$53,706									
4.0%	\$53,706	\$107,412	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.		
6.0%	\$107,412	\$134,265									
7.0%	\$134,265	\$187,972									
8.0%	\$187,972	\$214,825									
9.0%	\$214,825	\$241,678									
10.0%	\$241,678	\$268,531									
11.0%	\$268,531	\$295,384									
12.0%	\$295,384	\$322,237									
13.0%	\$322,237	\$349,090									
14.0%	\$349,090	\$375,943									
15.0%	\$375,943	\$402,796									
16.0%	\$402,796	\$456,503									
17.0%	\$456,503	\$483,356									
18.0%	\$483,356	\$510,209									
19.0%	\$510,209	\$563,915									
20.0%	\$563,915	\$590,768									
21.0%	\$590,768	\$617,621									
22.0%	\$617,621	\$644,474									
23.0%	\$644,474	\$671,327									
24.0%	\$671,327	\$698,181									
25.0%	\$698,181	\$751,887									
26.0%	\$751,887	\$778,740									
27.0%	\$778,740	\$832,446									
28.0%	\$832,446	\$859,299									
29.0%	\$859,299	\$886,152									
30.0%	\$886,152	\$913,005									
31.0%	\$913,005	\$939,858									
32.0%	\$939,858	\$993,565									
33.0%	\$993,565	\$1,020,418									
34.0%	\$1,020,418	\$1,074,124									
35.0%	\$1,074,124	\$1,100,977									
36.0%	\$1,100,977	\$1,127,830									
37.0%	\$1,127,830	\$1,181,536									
38.0%	\$1,181,536	\$1,208,389									
39.0%	\$1,208,389	\$1,235,243									
40.0%	\$1,235,243	\$1,262,096									
41.0%	\$1,262,096	\$1,288,949									
42.0%	\$1,288,949	\$1,342,655									
43.0%	\$1,342,655	\$2,685,310									
44.0%	\$2,685,310	\$4,027,965									
45.0%	\$4,027,965	\$6,713,275									
46.0%	\$6,713,275	-									

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			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	\$53,706									
8.0%	\$53,706	\$80,559									
9.0%	\$80,559	\$134,265									
10.0%	\$134,265	\$161,119									
11.0%	\$161,119	\$187,972									
12.0%	\$187,972	\$214,825									
13.0%	\$214,825	\$241,678									
14.0%	\$241,678	\$268,531									
16.0%	\$268,531	\$295,384									
17.0%	\$295,384	\$322,237									
18.0%	\$322,237	\$349,090									
19.0%	\$349,090	\$375,943									
20.0%	\$375,943	\$402,796									
21.0%	\$402,796	\$429,650									
23.0%	\$429,650	\$483,356									
24.0%	\$483,356	\$510,209									
25.0%	\$510,209	\$537,062									
26.0%	\$537,062	\$563,915									
27.0%	\$563,915	\$590,768									
28.0%	\$590,768	\$617,621									
29.0%	\$617,621	\$644,474									
30.0%	\$644,474	\$671,327									
31.0%	\$671,327	\$698,181									
32.0%	\$698,181	\$725,034									
33.0%	\$725,034	\$751,887									
34.0%	\$751,887	\$778,740									
35.0%	\$778,740	\$805,593									
36.0%	\$805,593	\$832,446									
37.0%	\$832,446	\$859,299									
38.0%	\$859,299	\$886,152									
39.0%	\$886,152	\$913,005									
40.0%	\$913,005	\$939,858									
41.0%	\$939,858	\$966,712									
42.0%	\$966,712	\$993,565									
43.0%	\$993,565	\$1,020,418									
44.0%	\$1,020,418	\$1,047,271									
45.0%	\$1,047,271	\$1,074,124									
46.0%	\$1,074,124	\$1,100,977									
47.0%	\$1,100,977	\$1,127,830									
48.0%	\$1,127,830	\$1,154,683									
49.0%	\$1,154,683	\$1,181,536									
50.0%	\$1,181,536	\$1,208,389									
51.0%	\$1,208,389	\$1,235,243									
52.0%	\$1,235,243	\$1,262,096									
53.0%	\$1,262,096	\$1,288,949									
54.0%	\$1,288,949	\$1,315,802									
55.0%	\$1,315,802	\$1,342,655									
56.0%	\$1,342,655	\$2,013,982									
57.0%	\$2,013,982	\$2,685,310									
58.0%	\$2,685,310	-									

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.

Adjusted for Inflation

1922

CPI: 16.8

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
4.0%	\$0	\$54,665									
8.0%	\$54,665	\$81,998									
9.0%	\$81,998	\$136,663									
10.0%	\$136,663	\$163,996									
11.0%	\$163,996	\$191,328									
12.0%	\$191,328	\$218,661									
13.0%	\$218,661	\$245,994									
14.0%	\$245,994	\$273,326									
16.0%	\$273,326	\$300,659									
17.0%	\$300,659	\$327,991									
18.0%	\$327,991	\$355,324									
19.0%	\$355,324	\$382,657									
20.0%	\$382,657	\$409,989									
21.0%	\$409,989	\$437,322									
23.0%	\$437,322	\$491,987									
24.0%	\$491,987	\$519,320									
25.0%	\$519,320	\$546,652									
26.0%	\$546,652	\$573,985									
27.0%	\$573,985	\$601,318									
28.0%	\$601,318	\$628,650									
29.0%	\$628,650	\$655,983									
30.0%	\$655,983	\$683,315									
31.0%	\$683,315	\$710,648									
32.0%	\$710,648	\$737,981									
33.0%	\$737,981	\$765,313									
34.0%	\$765,313	\$792,646									
35.0%	\$792,646	\$819,979									
36.0%	\$819,979	\$847,311									
37.0%	\$847,311	\$874,644									
38.0%	\$874,644	\$901,976									
39.0%	\$901,976	\$929,309									
40.0%	\$929,309	\$956,642									
41.0%	\$956,642	\$983,974									
42.0%	\$983,974	\$1,011,307									
43.0%	\$1,011,307	\$1,038,640									
44.0%	\$1,038,640	\$1,065,972									
45.0%	\$1,065,972	\$1,093,305									
46.0%	\$1,093,305	\$1,120,637									
47.0%	\$1,120,637	\$1,147,970									
48.0%	\$1,147,970	\$1,175,303									
49.0%	\$1,175,303	\$1,202,635									
50.0%	\$1,202,635	\$1,229,968									
51.0%	\$1,229,968	\$1,257,300									
52.0%	\$1,257,300	\$1,284,633									
53.0%	\$1,284,633	\$1,311,966									
54.0%	\$1,311,966	\$1,339,298									
55.0%	\$1,339,298	\$1,366,631									
56.0%	\$1,366,631	\$2,049,946									
57.0%	\$2,049,946	\$2,733,262									
58.0%	\$2,733,262	-									

**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.

Adjusted for Inflation

1921

CPI: 17.9

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
4.0%	\$0	\$51,306									
8.0%	\$51,306	\$64,132	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.		
9.0%	\$64,132	\$76,959									
10.0%	\$76,959	\$102,612									
11.0%	\$102,612	\$128,265									
12.0%	\$128,265	\$153,918									
13.0%	\$153,918	\$179,571									
14.0%	\$179,571	\$205,224									
15.0%	\$205,224	\$230,877									
16.0%	\$230,877	\$256,530									
17.0%	\$256,530	\$282,183									
18.0%	\$282,183	\$307,836									
19.0%	\$307,836	\$333,488									
20.0%	\$333,488	\$359,141									
21.0%	\$359,141	\$384,794									
22.0%	\$384,794	\$410,447									
23.0%	\$410,447	\$436,100									
24.0%	\$436,100	\$461,753									
25.0%	\$461,753	\$487,406									
26.0%	\$487,406	\$513,059									
27.0%	\$513,059	\$538,712									
28.0%	\$538,712	\$564,365									
29.0%	\$564,365	\$590,018									
30.0%	\$590,018	\$615,671									
31.0%	\$615,671	\$641,324									
32.0%	\$641,324	\$666,977									
33.0%	\$666,977	\$692,630									
34.0%	\$692,630	\$718,283									
35.0%	\$718,283	\$743,936									
36.0%	\$743,936	\$769,589									
37.0%	\$769,589	\$795,242									
38.0%	\$795,242	\$820,895									
39.0%	\$820,895	\$846,548									
40.0%	\$846,548	\$872,201									
41.0%	\$872,201	\$897,854									
42.0%	\$897,854	\$923,507									
43.0%	\$923,507	\$949,160									
44.0%	\$949,160	\$974,813									
45.0%	\$974,813	\$1,000,465									
46.0%	\$1,000,465	\$1,026,118									
47.0%	\$1,026,118	\$1,051,771									
48.0%	\$1,051,771	\$1,077,424									
49.0%	\$1,077,424	\$1,103,077									
50.0%	\$1,103,077	\$1,128,730									
51.0%	\$1,128,730	\$1,154,383									
52.0%	\$1,154,383	\$1,180,036									
53.0%	\$1,180,036	\$1,205,689									
54.0%	\$1,205,689	\$1,231,342									
55.0%	\$1,231,342	\$1,256,995									
56.0%	\$1,256,995	\$1,282,648									
60.0%	\$1,282,648	\$1,923,972									
64.0%	\$1,923,972	\$2,565,296									
68.0%	\$2,565,296	\$3,847,944									
71.0%	\$3,847,944	\$6,413,240									
72.0%	\$6,413,240	\$12,826,480									
73.0%	\$12,826,480	-									

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

Adjusted for Inflation			1920			CPI: 20			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	\$45,919									
8.0%	\$45,919	\$57,399	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.		
9.0%	\$57,399	\$68,878									
10.0%	\$68,878	\$91,838									
11.0%	\$91,838	\$114,797									
12.0%	\$114,797	\$137,756									
13.0%	\$137,756	\$160,716									
14.0%	\$160,716	\$183,675									
15.0%	\$183,675	\$206,635									
16.0%	\$206,635	\$229,594									
17.0%	\$229,594	\$252,553									
18.0%	\$252,553	\$275,513									
19.0%	\$275,513	\$298,472									
20.0%	\$298,472	\$321,432									
21.0%	\$321,432	\$344,391									
22.0%	\$344,391	\$367,350									
23.0%	\$367,350	\$390,310									
24.0%	\$390,310	\$413,269									
25.0%	\$413,269	\$436,229									
26.0%	\$436,229	\$459,188									
27.0%	\$459,188	\$482,147									
28.0%	\$482,147	\$505,107									
29.0%	\$505,107	\$528,066									
30.0%	\$528,066	\$551,026									
31.0%	\$551,026	\$573,985									
32.0%	\$573,985	\$596,944									
33.0%	\$596,944	\$619,904									
34.0%	\$619,904	\$642,863									
35.0%	\$642,863	\$665,823									
36.0%	\$665,823	\$688,782									
37.0%	\$688,782	\$711,741									
38.0%	\$711,741	\$734,701									
39.0%	\$734,701	\$757,660									
40.0%	\$757,660	\$780,620									
41.0%	\$780,620	\$803,579									
42.0%	\$803,579	\$826,538									
43.0%	\$826,538	\$849,498									
44.0%	\$849,498	\$872,457									
45.0%	\$872,457	\$895,417									
46.0%	\$895,417	\$918,376									
47.0%	\$918,376	\$941,335									
48.0%	\$941,335	\$964,295									
49.0%	\$964,295	\$987,254									
50.0%	\$987,254	\$1,010,214									
51.0%	\$1,010,214	\$1,033,173									
52.0%	\$1,033,173	\$1,056,132									
53.0%	\$1,056,132	\$1,079,092									
54.0%	\$1,079,092	\$1,102,051									
55.0%	\$1,102,051	\$1,125,011									
56.0%	\$1,125,011	\$1,147,970									
60.0%	\$1,147,970	\$1,721,955									
64.0%	\$1,721,955	\$2,295,940									
68.0%	\$2,295,940	\$3,443,910									
71.0%	\$3,443,910	\$5,739,850									
72.0%	\$5,739,850	\$11,479,700									
73.0%	\$11,479,700	-									

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

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	\$53,085									
8.0%	\$53,085	\$66,357	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.		
9.0%	\$66,357	\$79,628									
10.0%	\$79,628	\$106,171									
11.0%	\$106,171	\$132,713									
12.0%	\$132,713	\$159,256									
13.0%	\$159,256	\$185,799									
14.0%	\$185,799	\$212,341									
15.0%	\$212,341	\$238,884									
16.0%	\$238,884	\$265,427									
17.0%	\$265,427	\$291,969									
18.0%	\$291,969	\$318,512									
19.0%	\$318,512	\$345,055									
20.0%	\$345,055	\$371,597									
21.0%	\$371,597	\$398,140									
22.0%	\$398,140	\$424,683									
23.0%	\$424,683	\$451,225									
24.0%	\$451,225	\$477,768									
25.0%	\$477,768	\$504,311									
26.0%	\$504,311	\$530,853									
27.0%	\$530,853	\$557,396									
28.0%	\$557,396	\$583,938									
29.0%	\$583,938	\$610,481									
30.0%	\$610,481	\$637,024									
31.0%	\$637,024	\$663,566									
32.0%	\$663,566	\$690,109									
33.0%	\$690,109	\$716,652									
34.0%	\$716,652	\$743,194									
35.0%	\$743,194	\$769,737									
36.0%	\$769,737	\$796,280									
37.0%	\$796,280	\$822,822									
38.0%	\$822,822	\$849,365									
39.0%	\$849,365	\$875,908									
40.0%	\$875,908	\$902,450									
41.0%	\$902,450	\$928,993									
42.0%	\$928,993	\$955,536									
43.0%	\$955,536	\$982,078									
44.0%	\$982,078	\$1,008,621									
45.0%	\$1,008,621	\$1,035,164									
46.0%	\$1,035,164	\$1,061,706									
47.0%	\$1,061,706	\$1,088,249									
48.0%	\$1,088,249	\$1,114,792									
49.0%	\$1,114,792	\$1,141,334									
50.0%	\$1,141,334	\$1,167,877									
51.0%	\$1,167,877	\$1,194,420									
52.0%	\$1,194,420	\$1,220,962									
53.0%	\$1,220,962	\$1,247,505									
54.0%	\$1,247,505	\$1,274,048									
55.0%	\$1,274,048	\$1,300,590									
56.0%	\$1,300,590	\$1,327,133									
60.0%	\$1,327,133	\$1,990,699									
64.0%	\$1,990,699	\$2,654,266									
68.0%	\$2,654,266	\$3,981,399									
71.0%	\$3,981,399	\$6,635,665									
72.0%	\$6,635,665	\$13,271,329									
73.0%	\$13,271,329	-									

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

Adjusted for Inflation

1918

CPI: 15.1

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
6.0%	\$0	\$60,820									
12.0%	\$60,820	\$76,025	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.		
13.0%	\$76,025	\$91,229									
14.0%	\$91,229	\$121,639									
15.0%	\$121,639	\$152,049									
16.0%	\$152,049	\$182,459									
17.0%	\$182,459	\$212,869									
18.0%	\$212,869	\$243,278									
19.0%	\$243,278	\$273,688									
20.0%	\$273,688	\$304,098									
21.0%	\$304,098	\$334,508									
22.0%	\$334,508	\$364,918									
23.0%	\$364,918	\$395,327									
24.0%	\$395,327	\$425,737									
25.0%	\$425,737	\$456,147									
26.0%	\$456,147	\$486,557									
27.0%	\$486,557	\$516,967									
28.0%	\$516,967	\$547,376									
29.0%	\$547,376	\$577,786									
30.0%	\$577,786	\$608,196									
31.0%	\$608,196	\$638,606									
32.0%	\$638,606	\$669,016									
33.0%	\$669,016	\$699,425									
34.0%	\$699,425	\$729,835									
35.0%	\$729,835	\$760,245									
36.0%	\$760,245	\$790,655									
37.0%	\$790,655	\$821,065									
38.0%	\$821,065	\$851,474									
39.0%	\$851,474	\$881,884									
40.0%	\$881,884	\$912,294									
41.0%	\$912,294	\$942,704									
42.0%	\$942,704	\$973,114									
43.0%	\$973,114	\$1,003,523									
44.0%	\$1,003,523	\$1,033,933									
45.0%	\$1,033,933	\$1,064,343									
46.0%	\$1,064,343	\$1,094,753									
47.0%	\$1,094,753	\$1,125,163									
48.0%	\$1,125,163	\$1,155,572									
49.0%	\$1,155,572	\$1,185,982									
50.0%	\$1,185,982	\$1,216,392									
51.0%	\$1,216,392	\$1,246,802									
52.0%	\$1,246,802	\$1,277,212									
53.0%	\$1,277,212	\$1,307,621									
54.0%	\$1,307,621	\$1,338,031									
55.0%	\$1,338,031	\$1,368,441									
56.0%	\$1,368,441	\$1,398,851									
57.0%	\$1,398,851	\$1,429,261									
58.0%	\$1,429,261	\$1,459,670									
59.0%	\$1,459,670	\$1,490,080									
60.0%	\$1,490,080	\$1,520,490									
64.0%	\$1,520,490	\$2,280,735									
68.0%	\$2,280,735	\$3,040,980									
72.0%	\$3,040,980	\$4,561,470									
75.0%	\$4,561,470	\$7,602,450									
76.0%	\$7,602,450	\$15,204,901									
77.0%	\$15,204,901	-									

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			1917			CPI: 12.8			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
2.0%	\$0	\$35,874									
4.0%	\$35,874	\$89,685	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.		
5.0%	\$89,685	\$134,528									
6.0%	\$134,528	\$179,370									
7.0%	\$179,370	\$224,213									
8.0%	\$224,213	\$269,055									
9.0%	\$269,055	\$358,741									
12.0%	\$358,741	\$717,481									
16.0%	\$717,481	\$1,076,222									
21.0%	\$1,076,222	\$1,434,963									
26.0%	\$1,434,963	\$1,793,703									
31.0%	\$1,793,703	\$2,690,555									
35.0%	\$2,690,555	\$3,587,406									
41.0%	\$3,587,406	\$4,484,258									
46.0%	\$4,484,258	\$5,381,109									
50.0%	\$5,381,109	\$8,968,516									
54.0%	\$8,968,516	\$13,452,773									
59.0%	\$13,452,773	\$17,937,031									
65.0%	\$17,937,031	\$26,905,547									
66.0%	\$26,905,547	\$35,874,063									
67.0%	\$35,874,063	-									

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.

Adjusted for Inflation			1916			CPI: 10.9			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
2.0%	\$0	\$421,273									
3.0%	\$421,273	\$842,547	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.		
4.0%	\$842,547	\$1,263,820									
5.0%	\$1,263,820	\$1,685,094									
6.0%	\$1,685,094	\$2,106,367									
7.0%	\$2,106,367	\$3,159,550									
8.0%	\$3,159,550	\$4,212,734									
9.0%	\$4,212,734	\$5,265,917									
10.0%	\$5,265,917	\$6,319,101									
11.0%	\$6,319,101	\$10,531,835									
12.0%	\$10,531,835	\$21,063,670									
13.0%	\$21,063,670	\$31,595,505									
14.0%	\$31,595,505	\$42,127,339									
15.0%	\$42,127,339	-									

Note: Tax rates include normal tax of 2 percent plus applicable surtaxes. Last law to change rates was the Revenue Act of 1916.

Adjusted for Inflation			1915			CPI: 10.1					
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%		\$454,642									
2.0%	\$454,642	\$1,136,604	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.		
3.0%	\$1,136,604	\$1,704,906									
4.0%	\$1,704,906	\$2,273,208									
5.0%	\$2,273,208	\$5,683,020									
6.0%	\$5,683,020	\$11,366,040									
7.0%	\$11,366,040	-									

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					
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%		\$459,188									
2.0%	\$459,188	\$1,147,970	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.		
3.0%	\$1,147,970	\$1,721,955									
4.0%	\$1,721,955	\$2,295,940									
5.0%	\$2,295,940	\$5,739,850									
6.0%	\$5,739,850	\$11,479,700									
7.0%	\$11,479,700	-									

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					
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%		\$463,826									
2.0%	\$463,826	\$1,159,566	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.		
3.0%	\$1,159,566	\$1,739,348									
4.0%	\$1,739,348	\$2,319,131									
5.0%	\$2,319,131	\$5,797,828									
6.0%	\$5,797,828	\$11,595,657									
7.0%	\$11,595,657	-									

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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