

Individual Tax Brackets: Joint Returns and Surviving Spouse

<i>Prior Law Taxable Income</i>	<i>2018 Rate</i>	<i>TCJA Taxable Income</i>	<i>2018 Rate</i>
\$0-\$19,050	10%	\$0-\$19,050	10%
\$19,050-\$77,400	15%	\$19,050-\$77,400	12%
\$77,400-\$156,150	25%	\$77,400-\$165,000	22%
\$156,150-\$237,950	28%	\$165,000-\$315,000	24%
\$237,950-\$424,950	33%	\$315,000-\$400,000	32%
\$424,950-\$480,050	35%	\$400,000-\$600,000	35%
Over \$480,050	39.6%	Over \$600,000	37%

Individual Tax Brackets: Head of Household

<i>Prior Law Taxable Income</i>	<i>2018 Rate</i>	<i>TCJA Taxable Income</i>	<i>2018 Rate</i>
\$0-\$13,600	10%	\$0-\$13,600	10%
\$13,600-\$51,850	15%	\$13,600-\$51,800	12%
\$51,850-\$133,850	25%	\$51,800-\$82,500	22%
\$133,850-\$216,700	28%	\$82,500-\$157,500	24%
\$216,700-\$424,950	33%	\$157,500-\$200,000	32%
\$424,950-\$480,050	35%	\$200,000-\$500,000	35%
Over \$480,050	39.6%	Over \$500,000	37%

Individual Tax Brackets: Single

<i>Prior Law Taxable Income</i>	<i>2018 Rate</i>	<i>TCJA Taxable Income</i>	<i>2018 Rate</i>
\$0-\$9,525	10%	\$0-\$9,525	10%
\$9,525-\$38,700	15%	\$9,525-\$38,700	12%
\$38,700-\$93,700	25%	\$38,700-82,500	22%
\$93,700-195,450	28%	\$82,500-157,500	24%
\$195,450-424,950	33%	\$157,500-\$200,000	32%
\$424,950-\$480,050	35%	\$200,000-\$500,000	35%
Over \$480,050	39.6%	Over \$500,000	37%

Estates and Trusts - Tax Brackets

<i>Prior Law Taxable Income</i>	<i>2018 Rate</i>	<i>TCJA Taxable Income</i>	<i>2018 Rate</i>
\$0-\$2,550	15%	\$0-\$2,550	10%
\$2,550-\$6,000	25%	\$2,550-\$9,150	24%
\$6,000-\$9,150	28%	\$9,150-\$12,500	35%
\$9,150-\$12,500	33%	Over \$12,500	37%
Over \$12,500	39.6%		