

US Individual Tax Rates under the TCJA  
2018

<b>Category</b>	<b>Currently</b>		<b>New Bill</b>	
Filing as Single	10%	\$0 – \$9,325	10%	\$0 – \$9,525
	15%	\$9,326 – \$37,950	12%	\$9,526 – \$38,700
	25%	\$37,951 – \$91,900	22%	\$38,701 – \$82,500
	28%	\$91,901 – \$191,650	24%	\$82,501 – \$157,500
	33%	\$191,651 – \$416,700	32%	\$157,501 – \$200,000
	35%	\$416,701 – \$418,400	35%	\$200,001 – \$500,000
	39.6%	Over \$418,400	37%	Over \$500,000
Married Filing Jointly & Surviving Spouses	10%	\$0 – \$18,650	10%	\$0 – \$19,050
	15%	\$18,651 – \$75,900	12%	\$19,051 – \$77,400
	25%	\$75,901 – \$153,100	22%	\$77,401 – \$165,000
	28%	\$153,101 – \$233,350	24%	\$165,001 – \$315,000
	33%	\$233,351 – \$416,700	32%	\$315,001 – \$400,000
	35%	\$416,701 – \$470,700	35%	\$400,001 – \$600,000
	39.6%	Over \$470,700	37%	Over \$600,000
Married Filing Separately	10%	\$0 – \$9,325	10%	\$0 – \$9,525
	15%	\$9,326 – \$37,950	12%	\$9,526 – \$38,700
	25%	\$37,951 – \$76,550	22%	\$38,701 – \$82,500
	28%	\$76,551 – \$116,675	24%	\$82,501 – \$157,500
	33%	\$116,676 – \$208,350	32%	\$157,501 – \$200,000
	35%	\$208,351 – \$235,350	35%	\$200,001 – \$300,000
	39.6%	Over \$235,350	37%	Over \$300,000
Head of Households	10%	\$0 – \$13,350	10%	\$0 – \$13,600
	15%	\$13,351 – \$50,800	12%	\$13,601 – \$51,800
	25%	\$50,801 – \$131,200	22%	\$51,801 – \$82,500
	28%	\$131,201 – \$212,500	24%	\$82,501 – \$157,500
	33%	\$212,501 – \$416,700	32%	\$157,501 – \$200,000
	35%	\$416,701 – \$444,500	35%	\$200,001 – \$500,000
	39.6%	Over \$444,500	37%	Over \$500,000