



August 24, 2021

Historical U.S. Federal Individual Income Tax Rates & Brackets, 1862-2021

Historical U.S. Federal Individual Income Tax Rates and Brackets

In Nominal Dollars, Income Years 1862-2021											
	Married Filing Jointly			Married Filing Separately			Single Filer		Head of Household		Notes:
Year	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets			
2021	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the Tax Cuts and Jobs Act of 2017.
	12.0%	> \$19,900	12.0%	> \$9,950	12.0%	> \$9,950	12.0%	> \$14,200			
	22.0%	> \$81,050	22.0%	> \$40,525	22.0%	> \$40,525	22.0%	> \$54,200			
	24.0%	> \$172,750	24.0%	> \$86,375	24.0%	> \$86,375	24.0%	> \$86,350			
	32.0%	> \$329,850	32.0%	> \$164,925	32.0%	> \$164,925	32.0%	> \$164,900			
	35.0%	> \$418,850	35.0%	> \$209,425	35.0%	> \$209,425	35.0%	> \$209,400			
	37.0%	> \$628,301	37.0%	> \$314,150	37.0%	> \$523,600	37.0%	> \$523,600			
2020	10.0%	> \$0.00	10.0%	> \$0.00	10.0%	> \$0.00	10.0%	> \$0.00	10.0%	> \$0.00	Last law to change rates was the Tax Cuts and Jobs Act of 2017.
	12.0%	> \$19,750	12.0%	> \$9,875	12.0%	> \$9,875	12.0%	> \$14,100			
	22.0%	> \$80,250	22.0%	> \$40,125	22.0%	> \$40,125	22.0%	> \$53,700			
	24.0%	> \$171,050	24.0%	> \$85,525	24.0%	> \$85,525	24.0%	> \$85,500			
	32.0%	> \$326,600	32.0%	> \$163,300	32.0%	> \$163,300	32.0%	> \$163,300			
	35.0%	> \$414,700	35.0%	> \$207,350	35.0%	> \$207,350	35.0%	> \$207,350			
	37.0%	> \$622,050	37.0%	> \$311,025	37.0%	> \$518,400	37.0%	> \$518,400			
2019	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the Tax Cuts and Jobs Act of 2017.
	12.0%	> \$19,400	12.0%	> \$9,700	12.0%	> \$9,700	12.0%	> \$13,850			
	22.0%	> \$78,950	22.0%	> \$39,475	22.0%	> \$39,475	22.0%	> \$52,850			
	24.0%	> \$168,400	24.0%	> \$84,200	24.0%	> \$84,200	24.0%	> \$84,200			
	32.0%	> \$321,450	32.0%	> \$160,725	32.0%	> \$160,725	32.0%	> \$160,700			
	35.0%	> \$408,200	35.0%	> \$204,100	35.0%	> \$204,100	35.0%	> \$204,100			
	37.0%	> \$612,350	37.0%	> \$306,175	37.0%	> \$510,300	37.0%	> \$510,300			
2018	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the Tax Cuts and Jobs Act of 2017.
	12.0%	> \$19,050	12.0%	> \$9,525	12.0%	> \$9,525	12.0%	> \$13,600			
	22.0%	> \$77,400	22.0%	> \$38,700	22.0%	> \$38,700	22.0%	> \$51,800			
	24.0%	> \$165,000	24.0%	> \$82,500	24.0%	> \$82,500	24.0%	> \$82,500			
	32.0%	> \$315,000	32.0%	> \$157,500	32.0%	> \$157,500	32.0%	> \$157,500			
	35.0%	> \$400,000	35.0%	> \$200,000	35.0%	> \$200,000	35.0%	> \$200,000			
	37.0%	> \$600,000	37.0%	> \$300,000	37.0%	> \$500,000	37.0%	> \$500,000			
2017	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the American Taxpayer Relief Act of 2012.
	15.0%	> \$18,650	15.0%	> \$9,235	15.0%	> \$9,325	15.0%	> \$13,350			
	25.0%	> \$75,900	25.0%	> \$37,950	25.0%	> \$37,950	25.0%	> \$50,800			
	28.0%	> \$153,100	28.0%	> \$76,550	28.0%	> \$91,900	28.0%	> \$131,200			

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	33.0%	> \$233,350	33.0%	> \$116,675	33.0%	> \$191,650	33.0%	> \$212,500	
	35.0%	> \$416,700	35.0%	> \$208,350	35.0%	> \$416,700	35.0%	> \$416,700	
	39.6%	> \$470,700	39.6%	> \$235,350	39.6%	> \$418,400	39.6%	> \$444,550	
2016	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the American Taxpayer Relief Act of 2012.
	15.0%	> \$18,550	15.0%	> \$9,275	15.0%	> \$9,275	15.0%	> \$13,250	
	25.0%	> \$75,300	25.0%	> \$37,650	25.0%	> \$37,650	25.0%	> \$50,400	
	28.0%	> \$151,900	28.0%	> \$75,950	28.0%	> \$91,150	28.0%	> \$130,150	
	33.0%	> \$231,450	33.0%	> \$115,725	33.0%	> \$190,150	33.0%	> \$210,800	
	35.0%	> \$413,350	35.0%	> \$206,675	35.0%	> \$413,450	35.0%	> \$413,350	
	39.6%	> \$466,950	39.6%	> \$233,475	39.6%	> \$415,050	39.6%	> \$441,000	
2015	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the American Taxpayer Relief Act of 2012.
	15.0%	> \$18,451	15.0%	> \$9,226	15.0%	> \$9,226	15.0%	> \$13,151	
	25.0%	> \$74,901	25.0%	> \$37,451	25.0%	> \$37,451	25.0%	> \$50,201	
	28.0%	> \$151,201	28.0%	> \$75,601	28.0%	> \$90,751	28.0%	> \$129,601	
	33.0%	> \$230,451	33.0%	> \$115,226	33.0%	> \$189,301	33.0%	> \$209,851	
	35.0%	> \$411,501	35.0%	> \$205,751	35.0%	> \$411,501	35.0%	> \$411,501	
	39.6%	> \$464,851	39.6%	> \$232,426	39.6%	> \$413,201	39.6%	> \$439,001	
2014	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the American Taxpayer Relief Act of 2012.
	15.0%	> \$18,151	15.0%	> \$9,076	15.0%	> \$9,076	15.0%	> \$12,951	
	25.0%	> \$73,801	25.0%	> \$36,901	25.0%	> \$36,901	25.0%	> \$49,401	
	28.0%	> \$148,851	28.0%	> \$74,426	28.0%	> \$89,351	28.0%	> \$127,551	
	33.0%	> \$226,851	33.0%	> \$113,426	33.0%	> \$186,351	33.0%	> \$206,601	
	35.0%	> \$405,101	35.0%	> \$202,551	35.0%	> \$405,101	35.0%	> \$405,101	
	39.6%	> \$457,601	39.6%	> \$228,801	39.6%	> \$406,751	39.6%	> \$432,201	
2013	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the American Taxpayer Relief Act of 2012.
	15.0%	> \$17,850	15.0%	> \$8,925	15.0%	> \$8,925	15.0%	> \$12,750	
	25.0%	> \$72,500	25.0%	> \$36,250	25.0%	> \$36,250	25.0%	> \$48,600	
	28.0%	> \$146,400	28.0%	> \$73,200	28.0%	> \$87,850	28.0%	> \$125,450	
	33.0%	> \$223,050	33.0%	> \$111,525	33.0%	> \$183,250	33.0%	> \$203,150	
	35.0%	> \$398,350	35.0%	> \$199,175	35.0%	> \$398,350	35.0%	> \$398,350	
	39.6%	> \$450,000	39.6%	> \$225,000	39.6%	> \$400,000	39.6%	> \$425,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
2012	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.
	15.0%	> \$17,400	15.0%	> \$8,700	15.0%	> \$8,700	15.0%	> \$12,400	
	25.0%	> \$70,700	25.0%	> \$35,350	25.0%	> \$35,350	25.0%	> \$47,350	
	28.0%	> \$142,700	28.0%	> \$71,350	28.0%	> \$85,650	28.0%	> \$122,300	
	33.0%	> \$217,450	33.0%	> \$108,725	33.0%	> \$178,650	33.0%	> \$198,050	
	35.0%	> \$388,350	35.0%	> \$194,175	35.0%	> \$388,350	35.0%	> \$388,350	
2011	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.
	15.0%	> \$17,000	15.0%	> \$8,500	15.0%	> \$8,500	15.0%	> \$12,150.00	
	25.0%	> \$69,000	25.0%	> \$34,500	25.0%	> \$34,500	25.0%	> \$46,250	
	28.0%	> \$139,350	28.0%	> \$69,675	28.0%	> \$83,600	28.0%	> \$119,400	
	33.0%	> \$212,300	33.0%	> \$106,150	33.0%	> \$174,400	33.0%	> \$193,350	
	35.0%	> \$379,150	35.0%	> \$189,575	35.0%	> \$379,150	35.0%	> \$379,150	
2010	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.
	15.0%	> \$16,750	15.0%	> \$8,375	15.0%	> \$8,375	15.0%	> \$11,950	
	25.0%	> \$68,000	25.0%	> \$34,000	25.0%	> \$34,000	25.0%	> \$45,550	
	28.0%	> \$137,300	28.0%	> \$68,650	28.0%	> \$82,400	28.0%	> \$117,650	
	33.0%	> \$209,250	33.0%	> \$104,625	33.0%	> \$171,850	33.0%	> \$190,550	
	35.0%	> \$373,650	35.0%	> \$186,825	35.0%	> \$373,650	35.0%	> \$373,650	
2009	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.
	15.0%	> \$16,700	15.0%	> \$8,350	15.0%	> \$8,350	15.0%	> \$11,950	
	25.0%	> \$67,900	25.0%	> \$33,950	25.0%	> \$33,950	25.0%	> \$45,500	
	28.0%	> \$137,050	28.0%	> \$68,525	28.0%	> \$82,250	28.0%	> \$117,450	
	33.0%	> \$208,850	33.0%	> \$104,425	33.0%	> \$171,550	33.0%	> \$190,200	
	35.0%	> \$372,950	35.0%	> \$186,475	35.0%	> \$372,950	35.0%	> \$372,950	
2008	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.
	15.0%	> \$16,050	15.0%	> \$8,025	15.0%	> \$8,025	15.0%	> \$11,450	
	25.0%	> \$65,100	25.0%	> \$32,550	25.0%	> \$32,550	25.0%	> \$43,650	
	28.0%	> \$131,450	28.0%	> \$65,725	28.0%	> \$78,850	28.0%	> \$112,650	
	33.0%	> \$200,300	33.0%	> \$100,150	33.0%	> \$164,550	33.0%	> \$182,400	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	35.0%	> \$357,700	35.0%	> \$178,850	35.0%	> \$357,700	35.0%	> \$357,700	
2007	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.
	15.0%	> \$15,650	15.0%	> \$7,825	15.0%	> \$7,825	15.0%	> \$11,200	
	25.0%	> \$63,700	25.0%	> \$31,850	25.0%	> \$31,850	25.0%	> \$42,650	
	28.0%	> \$128,500	28.0%	> \$64,250	28.0%	> \$77,100	28.0%	> \$110,100	
	33.0%	> \$195,850	33.0%	> \$97,925	33.0%	> \$160,850	33.0%	> \$178,350	
	35.0%	> \$349,700	35.0%	> \$174,850	35.0%	> \$349,700	35.0%	> \$349,700	
2006	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.
	15.0%	> \$15,100	15.0%	> \$7,550	15.0%	> \$7,550	15.0%	> \$10,750	
	25.0%	> \$61,300	25.0%	> \$30,650	25.0%	> \$30,650	25.0%	> \$41,050	
	28.0%	> \$123,700	28.0%	> \$61,850	28.0%	> \$74,200	28.0%	> \$106,000	
	33.0%	> \$188,450	33.0%	> \$94,225	33.0%	> \$154,800	33.0%	> \$171,650	
	35.0%	> \$336,550	35.0%	> \$168,275	35.0%	> \$336,550	35.0%	> \$336,550	
2005	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.
	15.0%	> \$14,600	15.0%	> \$7,300	15.0%	> \$7,300	15.0%	> \$10,450	
	25.0%	> \$59,400	25.0%	> \$29,700	25.0%	> \$29,700	25.0%	> \$39,800	
	28.0%	> \$119,950	28.0%	> \$59,975	28.0%	> \$71,950	28.0%	> \$102,800	
	33.0%	> \$182,800	33.0%	> \$91,400	33.0%	> \$150,150	33.0%	> \$166,450	
	35.0%	> \$326,450	35.0%	> \$163,225	35.0%	> \$326,450	35.0%	> \$326,450	
2004	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.
	15.0%	> \$14,300	15.0%	> \$7,150	15.0%	> \$7,150	15.0%	> \$10,200	
	25.0%	> \$58,100	25.0%	> \$29,050	25.0%	> \$29,050	25.0%	> \$38,900	
	28.0%	> \$117,250	28.0%	> \$58,625	28.0%	> \$70,350	28.0%	> \$100,500	
	33.0%	> \$178,650	33.0%	> \$89,325	33.0%	> \$146,750	33.0%	> \$162,700	
	35.0%	> \$319,100	35.0%	> \$159,550	35.0%	> \$319,100	35.0%	> \$319,500	
2003	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.
	15.0%	> \$14,000	15.0%	> \$7,000	15.0%	> \$7,000	15.0%	> \$10,000	
	25.0%	> \$56,800	25.0%	> \$28,400	25.0%	> \$28,400	25.0%	> \$38,050	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	28.0%	> \$114,650	28.0%	> \$57,325	28.0%	> \$68,800	28.0%	> \$98,250	
	33.0%	> \$174,700	33.0%	> \$87,350	33.0%	> \$143,500	33.0%	> \$159,100	
	35.0%	> \$311,950	35.0%	> \$155,975	35.0%	> \$311,950	35.0%	> \$311,950	
2002	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Last law to change rates was the Economic Growth and Tax Relief Reconciliation Act of 2001.
	15.0%	> \$12,000	15.0%	> \$6,000	15.0%	> \$6,000	15.0%	> \$10,000	
	27.0%	> \$46,700	27.0%	> \$23,350	27.0%	> \$27,950	27.0%	> \$37,450	
	30.0%	> \$112,850	30.0%	> \$56,425	30.0%	> \$67,700	30.0%	> \$96,700	
	35.0%	> \$171,950	35.0%	> \$85,975	35.0%	> \$141,250	35.0%	> \$156,600	
	38.6%	> \$307,050	38.6%	> \$153,525	38.6%	> \$307,050	38.6%	> \$307,050	
2001	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	Last law to change rates was the Economic Growth and Tax Relief Reconciliation Act of 2001.
	27.5%	> \$45,200	27.5%	> \$22,600	27.5%	> \$27,050	27.5%	> \$36,250	
	30.5%	> \$109,250	30.5%	> \$54,625	30.5%	> \$65,550	30.5%	> \$93,650	
	35.5%	> \$166,500	35.5%	> \$83,250	35.5%	> \$136,750	35.5%	> \$151,650	
	39.1%	> \$297,350	39.1%	> \$148,675	39.1%	> \$297,350	39.1%	> \$297,350	
2000	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.
	28.0%	> \$43,850	28.0%	> \$21,925	28.0%	> \$26,250	28.0%	> \$35,150	
	31.0%	> \$105,950	31.0%	> \$52,975	31.0%	> \$63,550	31.0%	> \$90,800	
	36.0%	> \$161,450	36.0%	> \$80,725	36.0%	> \$132,600	36.0%	> \$147,050	
	39.6%	> \$288,350	39.6%	> \$144,175	39.6%	> \$288,350	39.6%	> \$288,350	
1999	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.
	28.0%	> \$43,050	28.0%	> \$21,525	28.0%	> \$25,750	28.0%	> \$34,550	
	31.0%	> \$104,050	31.0%	> \$52,025	31.0%	> \$62,450	31.0%	> \$89,150	
	36.0%	> \$158,550	36.0%	> \$79,275	36.0%	> \$130,250	36.0%	> \$144,400	
	39.6%	> \$283,150	39.6%	> \$141,575	39.6%	> \$283,150	39.6%	> \$283,150	
1998	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.
	28.0%	> \$42,350	28.0%	> \$21,175	28.0%	> \$25,350	28.0%	> \$33,950	
	31.0%	> \$102,300	31.0%	> \$51,150	31.0%	> \$61,400	31.0%	> \$87,700	
	36.0%	> \$155,950	36.0%	> \$77,975	36.0%	> \$128,100	36.0%	> \$142,000	
	39.6%	> \$278,450	39.6%	> \$139,225	39.6%	> \$278,450	39.6%	> \$278,450	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
1997	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.
	28.0%	> \$41,200	28.0%	> \$20,600	28.0%	> \$24,650	28.0%	> \$33,050	
	31.0%	> \$99,600	31.0%	> \$49,800	31.0%	> \$59,750	31.0%	> \$85,350	
	36.0%	> \$151,750	36.0%	> \$75,875	36.0%	> \$124,650	36.0%	> \$138,200	
	39.6%	> \$271,050	39.6%	> \$135,525	39.6%	> \$271,050	39.6%	> \$271,050	
1996	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.
	28.0%	> \$40,100	28.0%	> \$20,050	28.0%	> \$24,000	28.0%	> \$32,150	
	31.0%	> \$96,900	31.0%	> \$48,450	31.0%	> \$58,150	31.0%	> \$83,050	
	36.0%	> \$147,700	36.0%	> \$73,850	36.0%	> \$121,300	36.0%	> \$134,500	
	39.6%	> \$263,750	39.6%	> \$131,875	39.6%	> \$263,750	39.6%	> \$263,750	
1995	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.
	28.0%	> \$39,000	28.0%	> \$19,500	28.0%	> \$23,350	28.0%	> \$31,250	
	31.0%	> \$94,250	31.0%	> \$47,125	31.0%	> \$56,550	31.0%	> \$80,750	
	36.0%	> \$143,600	36.0%	> \$71,800	36.0%	> \$117,950	36.0%	> \$130,800	
	39.6%	> \$256,500	39.6%	> \$128,250	39.6%	> \$256,500	39.6%	> \$256,500	
1994	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.
	28.0%	> \$38,000	28.0%	> \$19,000	28.0%	> \$22,750	28.0%	> \$30,500	
	31.0%	> \$91,850	31.0%	> \$45,925	31.0%	> \$55,100	31.0%	> \$78,700	
	36.0%	> \$140,000	36.0%	> \$70,000	36.0%	> \$115,000	36.0%	> \$127,500	
	39.6%	> \$250,000	39.6%	> \$125,000	39.6%	> \$250,000	39.6%	> \$250,000	
1993	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.
	28.0%	> \$36,900	28.0%	> \$18,450	28.0%	> \$22,100	28.0%	> \$29,600	
	31.0%	> \$89,150	31.0%	> \$44,575	31.0%	> \$53,500	31.0%	> \$76,400	
	36.0%	> \$140,000	36.0%	> \$70,000	36.0%	> \$115,000	36.0%	> \$127,500	
	39.6%	> \$250,000	39.6%	> \$125,000	39.6%	> \$250,000	39.6%	> \$250,000	
1992	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	Last law to change rates was the Omnibus Budget Reconciliation Act of 1990.
	28.0%	> \$35,800	28.0%	> \$17,900	28.0%	> \$21,450	28.0%	> \$28,750	
	31.0%	> \$86,500	31.0%	> \$43,250	31.0%	> \$51,900	31.0%	> \$74,150	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
1991	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	Last law to change rates was the Omnibus Budget Reconciliation Act of 1990.
	28.0%	> \$34,000	28.0%	> \$17,000	28.0%	> \$20,350	28.0%	> \$27,300	
	31.0%	> \$82,150	31.0%	> \$41,075	31.0%	> \$49,300	31.0%	> \$70,450	
1990	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	Last law to change rates was the Tax Reform Act of 1986.
	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.
1989	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	Last law to change rates was the Tax Reform Act of 1986.
	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.
1988	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	Last law to change rates was the Tax Reform Act of 1986.
	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.

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
1987	11.0%	> \$0	11.0%	> \$0	11.0%	> \$0	11.0%	> \$0	Last law to change rates was the Tax Reform Act of 1986.
	15.0%	> \$3,000	15.0%	> \$1,500	15.0%	> \$1,800	15.0%	> \$2,500	
	28.0%	> \$28,000	28.0%	> \$14,000	28.0%	> \$16,800	28.0%	> \$23,000	
	35.0%	> \$45,000	35.0%	> \$22,500	35.0%	> \$27,000	35.0%	> \$38,000	
	38.5%	> \$90,000	38.5%	> \$45,000	38.5%	> \$54,000	38.5%	> \$80,000	
1986	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	Last law to change rates was the Tax Reform Act of 1986.
	11.0%	> \$3,670	11.0%	> \$1,835	11.0%	> \$2,480	11.0%	> \$2,480	
	12.0%	> \$5,940	12.0%	> \$2,970	12.0%	> \$3,670	12.0%	> \$4,750	
	14.0%	> \$8,200	14.0%	> \$4,100	14.0%	> \$4,750	14.0%	> \$7,010	
	16.0%	> \$12,840	16.0%	> \$6,420	15.0%	> \$7,010	17.0%	> \$9,390	
	18.0%	> \$17,270	18.0%	> \$8,635	16.0%	> \$9,170	18.0%	> \$12,730	
	22.0%	> \$21,800	22.0%	> \$10,900	18.0%	> \$11,650	20.0%	> \$16,190	
	25.0%	> \$26,550	25.0%	> \$13,275	20.0%	> \$13,920	24.0%	> \$19,640	
	28.0%	> \$32,270	28.0%	> \$16,135	23.0%	> \$16,190	28.0%	> \$25,360	
	33.0%	> \$37,980	33.0%	> \$18,990	26.0%	> \$19,640	32.0%	> \$31,080	
	38.0%	> \$49,420	38.0%	> \$24,710	30.0%	> \$25,360	35.0%	> \$36,800	
	42.0%	> \$64,750	42.0%	> \$32,375	34.0%	> \$31,080	42.0%	> \$48,240	
	45.0%	> \$92,370	45.0%	> \$46,185	38.0%	> \$36,800	45.0%	> \$65,390	
	49.0%	> \$118,050	49.0%	> \$59,025	42.0%	> \$44,780	48.0%	> \$88,270	
	50.0%	> \$175,250	50.0%	> \$87,625	48.0%	> \$59,670	50.0%	> \$116,870	
					50.0%	> \$88,270			
1985	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	Last law to change rates was the Tax Reform Act of 1984.
	11.0%	> \$3,540	11.0%	> \$1,770	11.0%	> \$2,390	11.0%	> \$2,390	
	12.0%	> \$5,720	12.0%	> \$2,860	12.0%	> \$3,540	12.0%	> \$4,580	
	14.0%	> \$7,910	14.0%	> \$3,955	14.0%	> \$4,580	14.0%	> \$6,760	
	16.0%	> \$12,390	16.0%	> \$6,195	15.0%	> \$6,760	17.0%	> \$9,050	
	18.0%	> \$16,650	18.0%	> \$8,325	16.0%	> \$8,850	18.0%	> \$12,280	
	22.0%	> \$21,020	22.0%	> \$10,510	18.0%	> \$11,240	20.0%	> \$15,610	
	25.0%	> \$25,600	25.0%	> \$12,800	20.0%	> \$13,430	24.0%	> \$18,940	
	28.0%	> \$31,120	28.0%	> \$15,560	23.0%	> \$15,610	28.0%	> \$24,460	
	33.0%	> \$36,630	33.0%	> \$18,315	26.0%	> \$18,940	32.0%	> \$29,970	
	38.0%	> \$47,670	38.0%	> \$23,835	30.0%	> \$24,460	35.0%	> \$35,490	
	42.0%	> \$62,450	42.0%	> \$31,225	34.0%	> \$29,970	42.0%	> \$46,520	
	45.0%	> \$89,090	45.0%	> \$44,545	38.0%	> \$35,490	45.0%	> \$63,070	
	49.0%	> \$113,860	49.0%	> \$56,930	42.0%	> \$43,190	48.0%	> \$85,130	
	50.0%	> \$169,020	50.0%	> \$84,510	48.0%	> \$57,550	50.0%	> \$112,720	
					50.0%	> \$85,130			

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
1984	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	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. Last law to change rates was the Tax Reform Act of 1984.
	11.0%	> \$3,400	11.0%	> \$1,700	11.0%	> \$2,300	11.0%	> \$2,300	
	12.0%	> \$5,500	12.0%	> \$2,750	12.0%	> \$3,400	12.0%	> \$4,400	
	14.0%	> \$7,600	14.0%	> \$3,800	14.0%	> \$4,400	14.0%	> \$6,500	
	16.0%	> \$11,900	16.0%	> \$5,950	15.0%	> \$6,500	17.0%	> \$8,700	
	18.0%	> \$16,000	18.0%	> \$8,000	16.0%	> \$8,500	18.0%	> \$11,800	
	22.0%	> \$20,200	22.0%	> \$10,100	18.0%	> \$10,800	20.0%	> \$15,000	
	25.0%	> \$24,600	25.0%	> \$12,300	20.0%	> \$12,900	24.0%	> \$18,200	
	28.0%	> \$29,900	28.0%	> \$14,950	23.0%	> \$15,000	28.0%	> \$23,500	
	33.0%	> \$35,200	33.0%	> \$17,600	26.0%	> \$18,200	32.0%	> \$28,800	
	38.0%	> \$45,800	38.0%	> \$22,900	30.0%	> \$23,500	35.0%	> \$34,100	
	42.0%	> \$60,000	42.0%	> \$30,000	34.0%	> \$28,800	42.0%	> \$44,700	
	45.0%	> \$85,600	45.0%	> \$42,800	38.0%	> \$34,100	45.0%	> \$60,600	
	49.0%	> \$109,400	49.0%	> \$54,700	42.0%	> \$41,500	48.0%	> \$81,800	
	50.0%	> \$162,400	50.0%	> \$81,200	48.0%	> \$55,300	50.0%	> \$108,300	
					50.0%	> \$81,800			
1983	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	Last law to change rates was the Tax Equity and Fiscal Responsibility Act of 1982
	11.0%	> \$3,400	11.0%	> \$1,700	11.0%	> \$2,300	11.0%	> \$2,300	
	13.0%	> \$5,500	13.0%	> \$2,750	13.0%	> \$3,400	13.0%	> \$4,400	
	15.0%	> \$7,600	15.0%	> \$3,800	15.0%	> \$4,400	15.0%	> \$6,500	
	17.0%	> \$11,900	17.0%	> \$5,950	17.0%	> \$8,500	18.0%	> \$8,700	
	19.0%	> \$16,000	19.0%	> \$8,000	19.0%	> \$10,800	19.0%	> \$11,800	
	23.0%	> \$20,200	23.0%	> \$10,100	21.0%	> \$12,900	21.0%	> \$15,000	
	26.0%	> \$24,600	26.0%	> \$12,300	24.0%	> \$15,000	25.0%	> \$18,200	
	30.0%	> \$29,900	30.0%	> \$14,950	28.0%	> \$18,200	29.0%	> \$23,500	
	35.0%	> \$35,200	35.0%	> \$17,600	32.0%	> \$23,500	34.0%	> \$28,800	
	40.0%	> \$45,800	40.0%	> \$22,900	36.0%	> \$28,800	37.0%	> \$34,100	
	44.0%	> \$60,000	44.0%	> \$30,000	40.0%	> \$34,100	44.0%	> \$44,700	
	48.0%	> \$85,600	48.0%	> \$42,800	45.0%	> \$41,500	48.0%	> \$60,600	
	50.0%	> \$109,400	50.0%	> \$54,700	50.0%	> \$55,300	50.0%	> \$81,800	
1982	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	Last law to change rates was the Tax Equity and Fiscal Responsibility Act of

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
									1982.
	12.0%	> \$3,400	12.0%	> \$1,700	12.0%	> \$2,300	12.0%	> \$2,300	
	14.0%	> \$5,500	14.0%	> \$2,750	14.0%	> \$3,400	14.0%	> \$4,400	
	16.0%	> \$7,600	16.0%	> \$3,800	16.0%	> \$4,400	16.0%	> \$6,500	
	19.0%	> \$11,900	19.0%	> \$5,950	17.0%	> \$6,500	20.0%	> \$8,700	
	22.0%	> \$16,000	22.0%	> \$8,000	19.0%	> \$8,500	22.0%	> \$11,800	
	25.0%	> \$20,200	25.0%	> \$10,100	22.0%	> \$10,800	23.0%	> \$15,000	
	29.0%	> \$24,600	29.0%	> \$12,300	23.0%	> \$12,900	28.0%	> \$18,200	
	33.0%	> \$29,900	33.0%	> \$14,950	27.0%	> \$15,000	32.0%	> \$23,500	
	39.0%	> \$35,200	39.0%	> \$17,600	31.0%	> \$18,200	38.0%	> \$28,800	
	44.0%	> \$45,800	44.0%	> \$22,900	35.0%	> \$23,500	41.0%	> \$34,100	
	49.0%	> \$60,000	49.0%	> \$30,000	40.0%	> \$28,800	49.0%	> \$44,700	
	50.0%	> \$85,600	50.0%	> \$42,800	44.0%	> \$34,100	50.0%	> \$60,600	
					50.0%	> \$41,500			
1981	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	Last law to change rates was the Economic Recovery Tax Act of 1981.
	14.0%	> \$3,400	14.0%	> \$1,700	14.0%	> \$2,300	14.0%	> \$2,300	
	16.0%	> \$5,500	16.0%	> \$2,750	16.0%	> \$3,400	16.0%	> \$4,400	
	18.0%	> \$7,600	18.0%	> \$3,800	18.0%	> \$4,400	18.0%	> \$6,500	
	21.0%	> \$11,900	21.0%	> \$5,950	19.0%	> \$6,500	22.0%	> \$8,700	
	24.0%	> \$16,000	24.0%	> \$8,000	21.0%	> \$8,500	24.0%	> \$11,800	
	28.0%	> \$20,200	28.0%	> \$10,100	24.0%	> \$10,800	26.0%	> \$15,000	
	32.0%	> \$24,600	32.0%	> \$12,300	26.0%	> \$12,900	31.0%	> \$18,200	
	37.0%	> \$29,900	37.0%	> \$14,950	30.0%	> \$15,000	36.0%	> \$23,500	
	43.0%	> \$35,200	43.0%	> \$17,600	34.0%	> \$18,200	42.0%	> \$28,800	
	49.0%	> \$45,800	49.0%	> \$22,900	39.0%	> \$23,500	46.0%	> \$34,100	
	54.0%	> \$60,000	54.0%	> \$30,000	44.0%	> \$28,800	54.0%	> \$44,700	
	59.0%	> \$85,600	59.0%	> \$42,800	49.0%	> \$34,100	59.0%	> \$60,600	
	64.0%	> \$109,400	64.0%	> \$54,700	55.0%	> \$41,500	63.0%	> \$81,800	
	68.0%	> \$162,400	68.0%	> \$81,200	63.0%	> \$55,300	68.0%	> \$108,300	
	70.0%	> \$215,400	70.0%	> \$107,700	68.0%	> \$81,800	70.0%	> \$161,300	
					70.0%	> \$108,300			
1980	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	Last law to change rates was the Revenue Act of 1978.
	14.0%	> \$3,400	14.0%	> \$1,700	14.0%	> \$2,300	14.0%	> \$2,300	
	16.0%	> \$5,500	16.0%	> \$2,750	16.0%	> \$3,400	16.0%	> \$4,400	
	18.0%	> \$7,600	18.0%	> \$3,800	18.0%	> \$4,400	18.0%	> \$6,500	
	21.0%	> \$11,900	21.0%	> \$5,950	19.0%	> \$6,500	22.0%	> \$8,700	
	24.0%	> \$16,000	24.0%	> \$8,000	21.0%	> \$8,500	24.0%	> \$11,800	
	28.0%	> \$20,200	28.0%	> \$10,100	24.0%	> \$10,800	26.0%	> \$15,000	
	32.0%	> \$24,600	32.0%	> \$12,300	26.0%	> \$12,900	31.0%	> \$18,200	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	37.0%	> \$29,900	37.0%	> \$14,950	30.0%	> \$15,000	36.0%	> \$23,500	
	43.0%	> \$35,200	43.0%	> \$17,600	34.0%	> \$18,200	42.0%	> \$28,800	
	49.0%	> \$45,800	49.0%	> \$22,900	39.0%	> \$23,500	46.0%	> \$34,100	
	54.0%	> \$60,000	54.0%	> \$30,000	44.0%	> \$28,800	54.0%	> \$44,700	
	59.0%	> \$85,600	59.0%	> \$42,800	49.0%	> \$34,100	59.0%	> \$60,600	
	64.0%	> \$109,400	64.0%	> \$54,700	55.0%	> \$41,500	63.0%	> \$81,800	
	68.0%	> \$162,400	68.0%	> \$81,200	63.0%	> \$55,300	68.0%	> \$108,300	
	70.0%	> \$215,400	70.0%	> \$107,700	68.0%	> \$81,800	70.0%	> \$161,300	
					70.0%	> \$108,300			
1979	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	Last law to change rates was the Revenue Act of 1978.
	14.0%	> \$3,400	14.0%	> \$1,700	14.0%	> \$2,300	14.0%	> \$2,300	
	16.0%	> \$5,500	16.0%	> \$2,750	16.0%	> \$3,400	16.0%	> \$4,400	
	18.0%	> \$7,600	18.0%	> \$3,800	18.0%	> \$4,400	18.0%	> \$6,500	
	21.0%	> \$11,900	21.0%	> \$5,950	19.0%	> \$6,500	22.0%	> \$8,700	
	24.0%	> \$16,000	24.0%	> \$8,000	21.0%	> \$8,500	24.0%	> \$11,800	
	28.0%	> \$20,200	28.0%	> \$10,100	24.0%	> \$10,800	26.0%	> \$15,000	
	32.0%	> \$24,600	32.0%	> \$12,300	26.0%	> \$12,900	31.0%	> \$18,200	
	37.0%	> \$29,900	37.0%	> \$14,950	30.0%	> \$15,000	36.0%	> \$23,500	
	43.0%	> \$35,200	43.0%	> \$17,600	34.0%	> \$18,200	42.0%	> \$28,800	
	49.0%	> \$45,800	49.0%	> \$22,900	39.0%	> \$23,500	46.0%	> \$34,100	
	54.0%	> \$60,000	54.0%	> \$30,000	44.0%	> \$28,800	54.0%	> \$44,700	
	59.0%	> \$85,600	59.0%	> \$42,800	49.0%	> \$34,100	59.0%	> \$60,600	
	64.0%	> \$109,400	64.0%	> \$54,700	55.0%	> \$41,500	63.0%	> \$81,800	
	68.0%	> \$162,400	68.0%	> \$81,200	63.0%	> \$55,300	68.0%	> \$108,300	
	70.0%	> \$215,400	70.0%	> \$107,700	68.0%	> \$81,800	70.0%	> \$161,300	
					70.0%	> \$108,300			
1978	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	Last law to change rates was the Revenue Act of 1978.
	14.0%	> \$3,200	14.0%	> \$1,600	14.0%	> \$2,200	14.0%	> \$2,200	
	15.0%	> \$4,200	15.0%	> \$2,100	15.0%	> \$2,700	16.0%	> \$3,200	
	16.0%	> \$5,200	16.0%	> \$2,600	16.0%	> \$3,200	18.0%	> \$4,200	
	17.0%	> \$6,200	17.0%	> \$3,100	17.0%	> \$3,700	19.0%	> \$6,200	
	19.0%	> \$7,200	19.0%	> \$3,600	19.0%	> \$4,200	22.0%	> \$8,200	
	22.0%	> \$11,200	22.0%	> \$5,600	21.0%	> \$6,200	23.0%	> \$10,200	
	25.0%	> \$15,200	25.0%	> \$7,600	24.0%	> \$8,200	25.0%	> \$12,200	
	28.0%	> \$19,200	28.0%	> \$9,600	25.0%	> \$10,200	27.0%	> \$14,200	
	32.0%	> \$23,200	32.0%	> \$11,600	27.0%	> \$12,200	28.0%	> \$16,200	
	36.0%	> \$27,200	36.0%	> \$13,600	29.0%	> \$14,200	31.0%	> \$18,200	
	49.0%	> \$31,200	39.0%	> \$15,600	31.0%	> \$16,200	32.0%	> \$20,200	
	42.0%	> \$35,200	42.0%	> \$17,600	34.0%	> \$18,200	35.0%	> \$22,200	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	45.0%	> \$39,200	45.0%	> \$19,600	36.0%	> \$20,200	36.0%	> \$24,200	
	48.0%	> \$43,200	48.0%	> \$21,600	38.0%	> \$22,200	38.0%	> \$26,200	
	50.0%	> \$47,200	50.0%	> \$23,600	40.0%	> \$24,200	41.0%	> \$28,200	
	53.0%	> \$55,200	53.0%	> \$27,300	45.0%	> \$28,200	42.0%	> \$30,200	
	55.0%	> \$67,200	55.0%	> \$33,600	50.0%	> \$34,200	45.0%	> \$34,200	
	58.0%	> \$79,200	58.0%	> \$39,600	55.0%	> \$40,200	48.0%	> \$38,200	
	60.0%	> \$91,200	60.0%	> \$45,600	60.0%	> \$46,200	51.0%	> \$40,200	
	62.0%	> \$103,200	62.0%	> \$51,600	62.0%	> \$52,200	52.0%	> \$42,200	
	64.0%	> \$123,200	64.0%	> \$61,600	64.0%	> \$62,200	55.0%	> \$46,200	
	66.0%	> \$143,200	66.0%	> \$71,600	66.0%	> \$72,200	56.0%	> \$52,200	
	68.0%	> \$163,200	68.0%	> \$81,600	68.0%	> \$82,200	58.0%	> \$54,200	
	69.0%	> \$183,200	69.0%	> \$91,600	69.0%	> \$92,200	59.0%	> \$66,200	
	70.0%	> \$203,200	70.0%	> \$101,600	70.0%	> \$102,200	61.0%	> \$72,200	
							62.0%	> \$78,200	
							63.0%	> \$82,200	
							64.0%	> \$90,200	
							66.0%	> \$102,200	
							67.0%	> \$122,200	
							68.0%	> \$142,200	
							69.0%	> \$162,200	
							70.0%	> \$182,200	
1977	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	Last law to change rates was the Tax Reduction and Simplification Act of 1977
	14.0%	> \$3,200	14.0%	> \$1,600	14.0%	> \$2,200	14.0%	> \$2,200	
	15.0%	> \$4,200	15.0%	> \$2,100	15.0%	> \$2,700	16.0%	> \$3,200	
	16.0%	> \$5,200	16.0%	> \$2,600	16.0%	> \$3,200	18.0%	> \$4,200	
	17.0%	> \$6,200	17.0%	> \$3,100	17.0%	> \$3,700	19.0%	> \$6,200	
	19.0%	> \$7,200	19.0%	> \$3,600	19.0%	> \$4,200	22.0%	> \$8,200	
	22.0%	> \$11,200	22.0%	> \$5,600	21.0%	> \$6,200	23.0%	> \$10,200	
	25.0%	> \$15,200	25.0%	> \$7,600	24.0%	> \$8,200	25.0%	> \$12,200	
	28.0%	> \$19,200	28.0%	> \$9,500	25.0%	> \$10,200	27.0%	> \$14,200	
	32.0%	> \$23,200	32.0%	> \$11,600	27.0%	> \$12,200	28.0%	> \$16,200	
	36.0%	> \$27,200	36.0%	> \$13,600	29.0%	> \$14,200	31.0%	> \$18,200	
	39.0%	> \$31,200	39.0%	> \$15,600	31.0%	> \$16,200	32.0%	> \$20,200	
	42.0%	> \$35,200	42.0%	> \$17,600	34.0%	> \$18,200	35.0%	> \$22,200	
	45.0%	> \$39,200	45.0%	> \$19,600	36.0%	> \$20,200	36.0%	> \$24,200	
	48.0%	> \$43,200	48.0%	> \$21,600	38.0%	> \$22,200	38.0%	> \$26,200	
	50.0%	> \$47,200	50.0%	> \$23,600	40.0%	> \$24,200	41.0%	> \$28,200	
	53.0%	> \$55,200	53.0%	> \$27,300	45.0%	> \$28,200	42.0%	> \$30,200	
	55.0%	> \$67,200	55.0%	> \$33,600	50.0%	> \$34,200	45.0%	> \$34,200	
	58.0%	> \$79,200	58.0%	> \$39,600	55.0%	> \$40,200	48.0%	> \$38,200	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	60.0%	> \$91,200	60.0%	> \$45,600	60.0%	> \$46,200	51.0%	> \$40,200	
	62.0%	> \$103,200	62.0%	> \$51,600	62.0%	> \$52,200	52.0%	> \$42,200	
	64.0%	> \$123,200	64.0%	> \$61,600	64.0%	> \$62,200	55.0%	> \$46,200	
	66.0%	> \$143,200	66.0%	> \$71,600	66.0%	> \$72,200	56.0%	> \$52,200	
	68.0%	> \$163,200	68.0%	> \$81,600	68.0%	> \$82,200	58.0%	> \$54,200	
	69.0%	> \$183,200	69.0%	> \$91,600	69.0%	> \$92,200	59.0%	> \$66,200	
	70.0%	> \$203,200	70.0%	> \$101,600	70.0%	> \$102,200	61.0%	> \$72,200	
							62.0%	> \$78,200	
							63.0%	> \$82,200	
							64.0%	> \$90,200	
							66.0%	> \$102,200	
							67.0%	> \$122,200	
							68.0%	> \$142,200	
							69.0%	> \$162,200	
							70.0%	> \$182,200	
1976	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	Last law to change rates was the Tax Reform Act of 1976.
	15.0%	> \$1,000	15.0%	> \$500	15.0%	> \$500	16.0%	> \$1,000	
	16.0%	> \$2,000	16.0%	> \$1,000	16.0%	> \$1,000	18.0%	> \$2,000	
	17.0%	> \$3,000	17.0%	> \$1,500	17.0%	> \$1,500	19.0%	> \$4,000	
	19.0%	> \$4,000	19.0%	> \$2,000	19.0%	> \$2,000	22.0%	> \$6,000	
	22.0%	> \$8,000	22.0%	> \$4,000	22.0%	> \$4,000	23.0%	> \$8,000	
	25.0%	> \$12,000	25.0%	> \$6,000	25.0%	> \$6,000	25.0%	> \$10,000	
	28.0%	> \$16,000	28.0%	> \$8,000	28.0%	> \$8,000	27.0%	> \$12,000	
	32.0%	> \$20,000	32.0%	> \$10,000	32.0%	> \$10,000	28.0%	> \$14,000	
	36.0%	> \$24,000	36.0%	> \$12,000	36.0%	> \$12,000	31.0%	> \$16,000	
	39.0%	> \$28,000	39.0%	> \$14,000	39.0%	> \$14,000	32.0%	> \$18,000	
	42.0%	> \$32,000	42.0%	> \$16,000	42.0%	> \$16,000	35.0%	> \$20,000	
	45.0%	> \$36,000	45.0%	> \$18,000	45.0%	> \$18,000	36.0%	> \$22,000	
	48.0%	> \$40,000	48.0%	> \$20,000	48.0%	> \$20,000	38.0%	> \$24,000	
	50.0%	> \$44,000	50.0%	> \$22,000	50.0%	> \$22,000	41.0%	> \$26,000	
	53.0%	> \$52,000	53.0%	> \$26,000	53.0%	> \$26,000	42.0%	> \$28,000	
	55.0%	> \$64,000	55.0%	> \$32,000	55.0%	> \$32,000	45.0%	> \$32,000	
	58.0%	> \$76,000	58.0%	> \$38,000	58.0%	> \$38,000	48.0%	> \$36,000	
	60.0%	> \$88,000	60.0%	> \$44,000	60.0%	> \$44,000	51.0%	> \$38,000	
	62.0%	> \$100,000	62.0%	> \$50,000	62.0%	> \$50,000	52.0%	> \$40,000	
	64.0%	> \$120,000	64.0%	> \$60,000	64.0%	> \$60,000	55.0%	> \$44,000	
	66.0%	> \$140,000	66.0%	> \$70,000	66.0%	> \$70,000	56.0%	> \$50,000	
	68.0%	> \$160,000	68.0%	> \$80,000	68.0%	> \$80,000	58.0%	> \$52,000	
	69.0%	> \$180,000	69.0%	> \$90,000	69.0%	> \$90,000	59.0%	> \$64,000	
	70.0%	> \$200,000	70.0%	> \$100,000	70.0%	> \$100,000	61.0%	> \$70,000	
							62.0%	> \$76,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
							63.0%	> \$80,000	
							64.0%	> \$88,000	
							66.0%	> \$100,000	
							67.0%	> \$120,000	
							68.0%	> \$140,000	
							69.0%	> \$160,000	
							70.0%	> \$180,000	
1975	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	Last law to change rates was the Tax Reform Act of 1969
	15.0%	> \$1,000	15.0%	> \$500	15.0%	> \$500	16.0%	> \$1,000	
	16.0%	> \$2,000	16.0%	> \$1,000	16.0%	> \$1,000	18.0%	> \$2,000	
	17.0%	> \$3,000	17.0%	> \$1,500	17.0%	> \$1,500	19.0%	> \$4,000	
	19.0%	> \$4,000	19.0%	> \$2,000	19.0%	> \$2,000	22.0%	> \$6,000	
	22.0%	> \$8,000	22.0%	> \$4,000	22.0%	> \$4,000	23.0%	> \$8,000	
	25.0%	> \$12,000	25.0%	> \$6,000	25.0%	> \$6,000	25.0%	> \$10,000	
	28.0%	> \$16,000	28.0%	> \$8,000	28.0%	> \$8,000	27.0%	> \$12,000	
	32.0%	> \$20,000	32.0%	> \$10,000	32.0%	> \$10,000	28.0%	> \$14,000	
	36.0%	> \$24,000	36.0%	> \$12,000	36.0%	> \$12,000	31.0%	> \$16,000	
	39.0%	> \$28,000	39.0%	> \$14,000	39.0%	> \$14,000	32.0%	> \$18,000	
	42.0%	> \$32,000	42.0%	> \$16,000	42.0%	> \$16,000	35.0%	> \$20,000	
	45.0%	> \$36,000	45.0%	> \$18,000	45.0%	> \$18,000	36.0%	> \$22,000	
	48.0%	> \$40,000	48.0%	> \$20,000	48.0%	> \$20,000	38.0%	> \$24,000	
	50.0%	> \$44,000	50.0%	> \$22,000	50.0%	> \$22,000	41.0%	> \$26,000	
	53.0%	> \$52,000	53.0%	> \$26,000	53.0%	> \$26,000	42.0%	> \$28,000	
	55.0%	> \$64,000	55.0%	> \$32,000	55.0%	> \$32,000	45.0%	> \$32,000	
	58.0%	> \$76,000	58.0%	> \$38,000	58.0%	> \$38,000	48.0%	> \$36,000	
	60.0%	> \$88,000	60.0%	> \$44,000	60.0%	> \$44,000	51.0%	> \$38,000	
	62.0%	> \$100,000	62.0%	> \$50,000	62.0%	> \$50,000	52.0%	> \$40,000	
	64.0%	> \$120,000	64.0%	> \$60,000	64.0%	> \$60,000	55.0%	> \$44,000	
	66.0%	> \$140,000	66.0%	> \$70,000	66.0%	> \$70,000	56.0%	> \$50,000	
	68.0%	> \$160,000	68.0%	> \$80,000	68.0%	> \$80,000	58.0%	> \$52,000	
	69.0%	> \$180,000	69.0%	> \$90,000	69.0%	> \$90,000	59.0%	> \$64,000	
	70.0%	> \$200,000	70.0%	> \$100,000	70.0%	> \$100,000	61.0%	> \$70,000	
							62.0%	> \$76,000	
							63.0%	> \$80,000	
							64.0%	> \$88,000	
							66.0%	> \$100,000	
							67.0%	> \$120,000	
							68.0%	> \$140,000	
							69.0%	> \$160,000	
							70.0%	> \$180,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
1974	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	Last law to change rates was the Tax Reform Act of 1969
	15.0%	> \$1,000	15.0%	> \$500	15.0%	> \$500	16.0%	> \$1,000	
	16.0%	> \$2,000	16.0%	> \$1,000	16.0%	> \$1,000	18.0%	> \$2,000	
	17.0%	> \$3,000	17.0%	> \$1,500	17.0%	> \$1,500	19.0%	> \$4,000	
	19.0%	> \$4,000	19.0%	> \$2,000	19.0%	> \$2,000	22.0%	> \$6,000	
	22.0%	> \$8,000	22.0%	> \$4,000	22.0%	> \$4,000	23.0%	> \$8,000	
	25.0%	> \$12,000	25.0%	> \$6,000	25.0%	> \$6,000	25.0%	> \$10,000	
	28.0%	> \$16,000	28.0%	> \$8,000	28.0%	> \$8,000	27.0%	> \$12,000	
	32.0%	> \$20,000	32.0%	> \$10,000	32.0%	> \$10,000	28.0%	> \$14,000	
	36.0%	> \$24,000	36.0%	> \$12,000	36.0%	> \$12,000	31.0%	> \$16,000	
	39.0%	> \$28,000	39.0%	> \$14,000	39.0%	> \$14,000	32.0%	> \$18,000	
	42.0%	> \$32,000	42.0%	> \$16,000	42.0%	> \$16,000	35.0%	> \$20,000	
	45.0%	> \$36,000	45.0%	> \$18,000	45.0%	> \$18,000	36.0%	> \$22,000	
	48.0%	> \$40,000	48.0%	> \$20,000	48.0%	> \$20,000	38.0%	> \$24,000	
	50.0%	> \$44,000	50.0%	> \$22,000	50.0%	> \$22,000	41.0%	> \$26,000	
	53.0%	> \$52,000	53.0%	> \$26,000	53.0%	> \$26,000	42.0%	> \$28,000	
	55.0%	> \$64,000	55.0%	> \$32,000	55.0%	> \$32,000	45.0%	> \$32,000	
	58.0%	> \$76,000	58.0%	> \$38,000	58.0%	> \$38,000	48.0%	> \$36,000	
	60.0%	> \$88,000	60.0%	> \$44,000	60.0%	> \$44,000	51.0%	> \$38,000	
	62.0%	> \$100,000	62.0%	> \$50,000	62.0%	> \$50,000	52.0%	> \$40,000	
	64.0%	> \$120,000	64.0%	> \$60,000	64.0%	> \$60,000	55.0%	> \$44,000	
	66.0%	> \$140,000	66.0%	> \$70,000	66.0%	> \$70,000	56.0%	> \$50,000	
	68.0%	> \$160,000	68.0%	> \$80,000	68.0%	> \$80,000	58.0%	> \$52,000	
	69.0%	> \$180,000	69.0%	> \$90,000	69.0%	> \$90,000	59.0%	> \$64,000	
	70.0%	> \$200,000	70.0%	> \$100,000	70.0%	> \$100,000	61.0%	> \$70,000	
							62.0%	> \$76,000	
							63.0%	> \$80,000	
							64.0%	> \$88,000	
							66.0%	> \$100,000	
							67.0%	> \$120,000	
							68.0%	> \$140,000	
							69.0%	> \$160,000	
							70.0%	> \$180,000	
1973	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	Last law to change rates was the Tax Reform Act of 1969
	15.0%	> \$1,000	15.0%	> \$500	15.0%	> \$500	16.0%	> \$1,000	
	16.0%	> \$2,000	16.0%	> \$1,000	16.0%	> \$1,000	18.0%	> \$2,000	
	17.0%	> \$3,000	17.0%	> \$1,500	17.0%	> \$1,500	19.0%	> \$4,000	
	19.0%	> \$4,000	19.0%	> \$2,000	19.0%	> \$2,000	22.0%	> \$6,000	
	22.0%	> \$8,000	22.0%	> \$4,000	22.0%	> \$4,000	23.0%	> \$8,000	
	25.0%	> \$12,000	25.0%	> \$6,000	25.0%	> \$6,000	25.0%	> \$10,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	28.0%	> \$16,000	28.0%	> \$8,000	28.0%	> \$8,000	27.0%	> \$12,000	
	32.0%	> \$20,000	32.0%	> \$10,000	32.0%	> \$10,000	28.0%	> \$14,000	
	36.0%	> \$24,000	36.0%	> \$12,000	36.0%	> \$12,000	31.0%	> \$16,000	
	39.0%	> \$28,000	39.0%	> \$14,000	39.0%	> \$14,000	32.0%	> \$18,000	
	42.0%	> \$32,000	42.0%	> \$16,000	42.0%	> \$16,000	35.0%	> \$20,000	
	45.0%	> \$36,000	45.0%	> \$18,000	45.0%	> \$18,000	36.0%	> \$22,000	
	48.0%	> \$40,000	48.0%	> \$20,000	48.0%	> \$20,000	38.0%	> \$24,000	
	50.0%	> \$44,000	50.0%	> \$22,000	50.0%	> \$22,000	41.0%	> \$26,000	
	53.0%	> \$52,000	53.0%	> \$26,000	53.0%	> \$26,000	42.0%	> \$28,000	
	55.0%	> \$64,000	55.0%	> \$32,000	55.0%	> \$32,000	45.0%	> \$32,000	
	58.0%	> \$76,000	58.0%	> \$38,000	58.0%	> \$38,000	48.0%	> \$36,000	
	60.0%	> \$88,000	60.0%	> \$44,000	60.0%	> \$44,000	51.0%	> \$38,000	
	62.0%	> \$100,000	62.0%	> \$50,000	62.0%	> \$50,000	52.0%	> \$40,000	
	64.0%	> \$120,000	64.0%	> \$60,000	64.0%	> \$60,000	55.0%	> \$44,000	
	66.0%	> \$140,000	66.0%	> \$70,000	66.0%	> \$70,000	56.0%	> \$50,000	
	68.0%	> \$160,000	68.0%	> \$80,000	68.0%	> \$80,000	58.0%	> \$52,000	
	69.0%	> \$180,000	69.0%	> \$90,000	69.0%	> \$90,000	59.0%	> \$64,000	
	70.0%	> \$200,000	70.0%	> \$100,000	70.0%	> \$100,000	61.0%	> \$70,000	
							62.0%	> \$76,000	
							63.0%	> \$80,000	
							64.0%	> \$88,000	
							66.0%	> \$100,000	
							67.0%	> \$120,000	
							68.0%	> \$140,000	
							69.0%	> \$160,000	
							70.0%	> \$180,000	
1972	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	Last law to change rates was the Tax Reform Act of 1969
	15.0%	> \$1,000	15.0%	> \$500	15.0%	> \$500	16.0%	> \$1,000	
	16.0%	> \$2,000	16.0%	> \$1,000	16.0%	> \$1,000	18.0%	> \$2,000	
	17.0%	> \$3,000	17.0%	> \$1,500	17.0%	> \$1,500	19.0%	> \$4,000	
	19.0%	> \$4,000	19.0%	> \$2,000	19.0%	> \$2,000	22.0%	> \$6,000	
	22.0%	> \$8,000	22.0%	> \$4,000	22.0%	> \$4,000	23.0%	> \$8,000	
	25.0%	> \$12,000	25.0%	> \$6,000	25.0%	> \$6,000	25.0%	> \$10,000	
	28.0%	> \$16,000	28.0%	> \$8,000	28.0%	> \$8,000	27.0%	> \$12,000	
	32.0%	> \$20,000	32.0%	> \$10,000	32.0%	> \$10,000	28.0%	> \$14,000	
	36.0%	> \$24,000	36.0%	> \$12,000	36.0%	> \$12,000	31.0%	> \$16,000	
	39.0%	> \$28,000	39.0%	> \$14,000	39.0%	> \$14,000	32.0%	> \$18,000	
	42.0%	> \$32,000	42.0%	> \$16,000	42.0%	> \$16,000	35.0%	> \$20,000	
	45.0%	> \$36,000	45.0%	> \$18,000	45.0%	> \$18,000	36.0%	> \$22,000	
	48.0%	> \$40,000	48.0%	> \$20,000	48.0%	> \$20,000	38.0%	> \$24,000	
	50.0%	> \$44,000	50.0%	> \$22,000	50.0%	> \$22,000	41.0%	> \$26,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	53.0%	> \$52,000	53.0%	> \$26,000	53.0%	> \$26,000	42.0%	> \$28,000	
	55.0%	> \$64,000	55.0%	> \$32,000	55.0%	> \$32,000	45.0%	> \$32,000	
	58.0%	> \$76,000	58.0%	> \$38,000	58.0%	> \$38,000	48.0%	> \$36,000	
	60.0%	> \$88,000	60.0%	> \$44,000	60.0%	> \$44,000	51.0%	> \$38,000	
	62.0%	> \$100,000	62.0%	> \$50,000	62.0%	> \$50,000	52.0%	> \$40,000	
	64.0%	> \$120,000	64.0%	> \$60,000	64.0%	> \$60,000	55.0%	> \$44,000	
	66.0%	> \$140,000	66.0%	> \$70,000	66.0%	> \$70,000	56.0%	> \$50,000	
	68.0%	> \$160,000	68.0%	> \$80,000	68.0%	> \$80,000	58.0%	> \$52,000	
	69.0%	> \$180,000	69.0%	> \$90,000	69.0%	> \$90,000	59.0%	> \$64,000	
	70.0%	> \$200,000	70.0%	> \$100,000	70.0%	> \$100,000	61.0%	> \$70,000	
							62.0%	> \$76,000	
							63.0%	> \$80,000	
							64.0%	> \$88,000	
							66.0%	> \$100,000	
							67.0%	> \$120,000	
							68.0%	> \$140,000	
							69.0%	> \$160,000	
							70.0%	> \$180,000	
1971	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	Last law to change rates was the Tax Reform Act of 1969
	15.0%	> \$1,000	15.0%	> \$500	15.0%	> \$500	16.0%	> \$1,000	
	16.0%	> \$2,000	16.0%	> \$1,000	16.0%	> \$1,000	18.0%	> \$2,000	
	17.0%	> \$3,000	17.0%	> \$1,500	17.0%	> \$1,500	19.0%	> \$4,000	
	19.0%	> \$4,000	19.0%	> \$2,000	19.0%	> \$2,000	22.0%	> \$6,000	
	22.0%	> \$8,000	22.0%	> \$4,000	22.0%	> \$4,000	23.0%	> \$8,000	
	25.0%	> \$12,000	25.0%	> \$6,000	25.0%	> \$6,000	25.0%	> \$10,000	
	28.0%	> \$16,000	28.0%	> \$8,000	28.0%	> \$8,000	27.0%	> \$12,000	
	32.0%	> \$20,000	32.0%	> \$10,000	32.0%	> \$10,000	28.0%	> \$14,000	
	36.0%	> \$24,000	36.0%	> \$12,000	36.0%	> \$12,000	31.0%	> \$16,000	
	39.0%	> \$28,000	39.0%	> \$14,000	39.0%	> \$14,000	32.0%	> \$18,000	
	42.0%	> \$32,000	42.0%	> \$16,000	42.0%	> \$16,000	35.0%	> \$20,000	
	45.0%	> \$36,000	45.0%	> \$18,000	45.0%	> \$18,000	36.0%	> \$22,000	
	48.0%	> \$40,000	48.0%	> \$20,000	48.0%	> \$20,000	38.0%	> \$24,000	
	50.0%	> \$44,000	50.0%	> \$22,000	50.0%	> \$22,000	41.0%	> \$26,000	
	53.0%	> \$52,000	53.0%	> \$26,000	53.0%	> \$26,000	42.0%	> \$28,000	
	55.0%	> \$64,000	55.0%	> \$32,000	55.0%	> \$32,000	45.0%	> \$32,000	
	58.0%	> \$76,000	58.0%	> \$38,000	58.0%	> \$38,000	48.0%	> \$36,000	
	60.0%	> \$88,000	60.0%	> \$44,000	60.0%	> \$44,000	51.0%	> \$38,000	
	62.0%	> \$100,000	62.0%	> \$50,000	62.0%	> \$50,000	52.0%	> \$40,000	
	64.0%	> \$120,000	64.0%	> \$60,000	64.0%	> \$60,000	55.0%	> \$44,000	
	66.0%	> \$140,000	66.0%	> \$70,000	66.0%	> \$70,000	56.0%	> \$50,000	
	68.0%	> \$160,000	68.0%	> \$80,000	68.0%	> \$80,000	58.0%	> \$52,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	69.0%	> \$180,000	69.0%	> \$90,000	69.0%	> \$90,000	59.0%	> \$64,000	
	70.0%	> \$200,000	70.0%	> \$100,000	70.0%	> \$100,000	61.0%	> \$70,000	
							62.0%	> \$76,000	
							63.0%	> \$80,000	
							64.0%	> \$88,000	
							66.0%	> \$100,000	
							67.0%	> \$120,000	
							68.0%	> \$140,000	
							69.0%	> \$160,000	
							70.0%	> \$180,000	
1970	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	Rates given here exclude the effect of a 2.5 percent surtax. Last law to change rates was the Tax Reform Act of 1969
	15.0%	> \$1,000	15.0%	> \$500	15.0%	> \$500	16.0%	> \$1,000	
	16.0%	> \$2,000	16.0%	> \$1,000	16.0%	> \$1,000	18.0%	> \$2,000	
	17.0%	> \$3,000	17.0%	> \$1,500	17.0%	> \$1,500	20.0%	> \$4,000	
	19.0%	> \$4,000	19.0%	> \$2,000	19.0%	> \$2,000	22.0%	> \$6,000	
	22.0%	> \$8,000	22.0%	> \$4,000	22.0%	> \$4,000	25.0%	> \$8,000	
	25.0%	> \$12,000	25.0%	> \$6,000	25.0%	> \$6,000	27.0%	> \$10,000	
	28.0%	> \$16,000	28.0%	> \$8,000	28.0%	> \$8,000	31.0%	> \$12,000	
	32.0%	> \$20,000	32.0%	> \$10,000	32.0%	> \$10,000	32.0%	> \$14,000	
	36.0%	> \$24,000	36.0%	> \$12,000	36.0%	> \$12,000	35.0%	> \$16,000	
	39.0%	> \$28,000	39.0%	> \$14,000	39.0%	> \$14,000	36.0%	> \$18,000	
	42.0%	> \$32,000	42.0%	> \$16,000	42.0%	> \$16,000	40.0%	> \$20,000	
	45.0%	> \$36,000	45.0%	> \$18,000	45.0%	> \$18,000	41.0%	> \$22,000	
	48.0%	> \$40,000	48.0%	> \$20,000	48.0%	> \$20,000	43.0%	> \$24,000	
	50.0%	> \$44,000	50.0%	> \$22,000	50.0%	> \$22,000	45.0%	> \$26,000	
	53.0%	> \$52,000	53.0%	> \$26,000	53.0%	> \$26,000	46.0%	> \$28,000	
	55.0%	> \$64,000	55.0%	> \$32,000	55.0%	> \$32,000	48.0%	> \$32,000	
	58.0%	> \$76,000	58.0%	> \$38,000	58.0%	> \$38,000	50.0%	> \$36,000	
	60.0%	> \$88,000	60.0%	> \$44,000	60.0%	> \$44,000	52.0%	> \$38,000	
	62.0%	> \$100,000	62.0%	> \$50,000	62.0%	> \$50,000	53.0%	> \$40,000	
	64.0%	> \$120,000	64.0%	> \$60,000	64.0%	> \$60,000	55.0%	> \$44,000	
	66.0%	> \$140,000	66.0%	> \$70,000	66.0%	> \$70,000	56.0%	> \$50,000	
	68.0%	> \$160,000	68.0%	> \$80,000	68.0%	> \$80,000	58.0%	> \$52,000	
	69.0%	> \$180,000	69.0%	> \$90,000	69.0%	> \$90,000	59.0%	> \$64,000	
	70.0%	> \$200,000	70.0%	> \$100,000	70.0%	> \$100,000	61.0%	> \$70,000	
							62.0%	> \$76,000	
							63.0%	> \$80,000	
							64.0%	> \$88,000	
							66.0%	> \$100,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
							67.0%	> \$120,000	
							68.0%	> \$140,000	
							69.0%	> \$160,000	
							70.0%	> \$180,000	
1969	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	Rates given here exclude the effect of 10 percent surtax. Last law to change rates was the Tax Reform Act of 1969
	15.0%	> \$1,000	15.0%	> \$500	15.0%	> \$500	16.0%	> \$1,000	
	16.0%	> \$2,000	16.0%	> \$1,000	16.0%	> \$1,000	18.0%	> \$2,000	
	17.0%	> \$3,000	17.0%	> \$1,500	17.0%	> \$1,500	20.0%	> \$4,000	
	19.0%	> \$4,000	19.0%	> \$2,000	19.0%	> \$2,000	22.0%	> \$6,000	
	22.0%	> \$8,000	22.0%	> \$4,000	22.0%	> \$4,000	25.0%	> \$8,000	
	25.0%	> \$12,000	25.0%	> \$6,000	25.0%	> \$6,000	27.0%	> \$10,000	
	28.0%	> \$16,000	28.0%	> \$8,000	28.0%	> \$8,000	31.0%	> \$12,000	
	32.0%	> \$20,000	32.0%	> \$10,000	32.0%	> \$10,000	32.0%	> \$14,000	
	36.0%	> \$24,000	36.0%	> \$12,000	36.0%	> \$12,000	35.0%	> \$16,000	
	39.0%	> \$28,000	39.0%	> \$14,000	39.0%	> \$14,000	36.0%	> \$18,000	
	42.0%	> \$32,000	42.0%	> \$16,000	42.0%	> \$16,000	40.0%	> \$20,000	
	45.0%	> \$36,000	45.0%	> \$18,000	45.0%	> \$18,000	41.0%	> \$22,000	
	48.0%	> \$40,000	48.0%	> \$20,000	48.0%	> \$20,000	43.0%	> \$24,000	
	50.0%	> \$44,000	50.0%	> \$22,000	50.0%	> \$22,000	45.0%	> \$26,000	
	53.0%	> \$52,000	53.0%	> \$26,000	53.0%	> \$26,000	46.0%	> \$28,000	
	55.0%	> \$64,000	55.0%	> \$32,000	55.0%	> \$32,000	48.0%	> \$32,000	
	58.0%	> \$76,000	58.0%	> \$38,000	58.0%	> \$38,000	50.0%	> \$36,000	
	60.0%	> \$88,000	60.0%	> \$44,000	60.0%	> \$44,000	52.0%	> \$38,000	
	62.0%	> \$100,000	62.0%	> \$50,000	62.0%	> \$50,000	53.0%	> \$40,000	
	64.0%	> \$120,000	64.0%	> \$60,000	64.0%	> \$60,000	55.0%	> \$44,000	
	66.0%	> \$140,000	66.0%	> \$70,000	66.0%	> \$70,000	56.0%	> \$50,000	
	68.0%	> \$160,000	68.0%	> \$80,000	68.0%	> \$80,000	58.0%	> \$52,000	
	69.0%	> \$180,000	69.0%	> \$90,000	69.0%	> \$90,000	59.0%	> \$64,000	
	70.0%	> \$200,000	70.0%	> \$100,000	70.0%	> \$100,000	61.0%	> \$70,000	
							62.0%	> \$76,000	
							63.0%	> \$80,000	
							64.0%	> \$88,000	
							66.0%	> \$100,000	
							67.0%	> \$120,000	
							68.0%	> \$140,000	
							69.0%	> \$160,000	
							70.0%	> \$180,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
1968	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	Rates given here exclude the effect of a 7.5 percent surtax. Last law to change rates was the Tax Reform Act of 1964.
	15.0%	> \$1,000	15.0%	> \$500	15.0%	> \$500	16.0%	> \$1,000	
	16.0%	> \$2,000	16.0%	> \$1,000	16.0%	> \$1,000	18.0%	> \$2,000	
	17.0%	> \$3,000	17.0%	> \$1,500	17.0%	> \$1,500	20.0%	> \$4,000	
	19.0%	> \$4,000	19.0%	> \$2,000	19.0%	> \$2,000	22.0%	> \$6,000	
	22.0%	> \$8,000	22.0%	> \$4,000	22.0%	> \$4,000	25.0%	> \$8,000	
	25.0%	> \$12,000	25.0%	> \$6,000	25.0%	> \$6,000	27.0%	> \$10,000	
	28.0%	> \$16,000	28.0%	> \$8,000	28.0%	> \$8,000	31.0%	> \$12,000	
	32.0%	> \$20,000	32.0%	> \$10,000	32.0%	> \$10,000	32.0%	> \$14,000	
	36.0%	> \$24,000	36.0%	> \$12,000	36.0%	> \$12,000	35.0%	> \$16,000	
	39.0%	> \$28,000	39.0%	> \$14,000	39.0%	> \$14,000	36.0%	> \$18,000	
	42.0%	> \$32,000	42.0%	> \$16,000	42.0%	> \$16,000	40.0%	> \$20,000	
	45.0%	> \$36,000	45.0%	> \$18,000	45.0%	> \$18,000	41.0%	> \$22,000	
	48.0%	> \$40,000	48.0%	> \$20,000	48.0%	> \$20,000	43.0%	> \$24,000	
	50.0%	> \$44,000	50.0%	> \$22,000	50.0%	> \$22,000	45.0%	> \$26,000	
	53.0%	> \$52,000	53.0%	> \$26,000	53.0%	> \$26,000	46.0%	> \$28,000	
	55.0%	> \$64,000	55.0%	> \$32,000	55.0%	> \$32,000	48.0%	> \$32,000	
	58.0%	> \$76,000	58.0%	> \$38,000	58.0%	> \$38,000	50.0%	> \$36,000	
	60.0%	> \$88,000	60.0%	> \$44,000	60.0%	> \$44,000	52.0%	> \$38,000	
	62.0%	> \$100,000	62.0%	> \$50,000	62.0%	> \$50,000	53.0%	> \$40,000	
	64.0%	> \$120,000	64.0%	> \$60,000	64.0%	> \$60,000	55.0%	> \$44,000	
	66.0%	> \$140,000	66.0%	> \$70,000	66.0%	> \$70,000	56.0%	> \$50,000	
	68.0%	> \$160,000	68.0%	> \$80,000	68.0%	> \$80,000	58.0%	> \$52,000	
	69.0%	> \$180,000	69.0%	> \$90,000	69.0%	> \$90,000	59.0%	> \$64,000	
	70.0%	> \$200,000	70.0%	> \$100,000	70.0%	> \$100,000	61.0%	> \$70,000	
							62.0%	> \$76,000	
							63.0%	> \$80,000	
							64.0%	> \$88,000	
							66.0%	> \$100,000	
							67.0%	> \$120,000	
							68.0%	> \$140,000	
							69.0%	> \$160,000	
							70.0%	> \$180,000	
1967	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	Last law to change rates was the Tax Reform Act of 1964.
	15.0%	> \$1,000	15.0%	> \$500	15.0%	> \$500	16.0%	> \$1,000	
	16.0%	> \$2,000	16.0%	> \$1,000	16.0%	> \$1,000	18.0%	> \$2,000	
	17.0%	> \$3,000	17.0%	> \$1,500	17.0%	> \$1,500	20.0%	> \$4,000	
	19.0%	> \$4,000	19.0%	> \$2,000	19.0%	> \$2,000	22.0%	> \$6,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	22.0%	> \$8,000	22.0%	> \$4,000	22.0%	> \$4,000	25.0%	> \$8,000	
	25.0%	> \$12,000	25.0%	> \$6,000	25.0%	> \$6,000	27.0%	> \$10,000	
	28.0%	> \$16,000	28.0%	> \$8,000	28.0%	> \$8,000	31.0%	> \$12,000	
	32.0%	> \$20,000	32.0%	> \$10,000	32.0%	> \$10,000	32.0%	> \$14,000	
	36.0%	> \$24,000	36.0%	> \$12,000	36.0%	> \$12,000	35.0%	> \$16,000	
	39.0%	> \$28,000	39.0%	> \$14,000	39.0%	> \$14,000	36.0%	> \$18,000	
	42.0%	> \$32,000	42.0%	> \$16,000	42.0%	> \$16,000	40.0%	> \$20,000	
	45.0%	> \$36,000	45.0%	> \$18,000	45.0%	> \$18,000	41.0%	> \$22,000	
	48.0%	> \$40,000	48.0%	> \$20,000	48.0%	> \$20,000	43.0%	> \$24,000	
	50.0%	> \$44,000	50.0%	> \$22,000	50.0%	> \$22,000	45.0%	> \$26,000	
	53.0%	> \$52,000	53.0%	> \$26,000	53.0%	> \$26,000	46.0%	> \$28,000	
	55.0%	> \$64,000	55.0%	> \$32,000	55.0%	> \$32,000	48.0%	> \$32,000	
	58.0%	> \$76,000	58.0%	> \$38,000	58.0%	> \$38,000	50.0%	> \$36,000	
	60.0%	> \$88,000	60.0%	> \$44,000	60.0%	> \$44,000	52.0%	> \$38,000	
	62.0%	> \$100,000	62.0%	> \$50,000	62.0%	> \$50,000	53.0%	> \$40,000	
	64.0%	> \$120,000	64.0%	> \$60,000	64.0%	> \$60,000	55.0%	> \$44,000	
	66.0%	> \$140,000	66.0%	> \$70,000	66.0%	> \$70,000	56.0%	> \$50,000	
	68.0%	> \$160,000	68.0%	> \$80,000	68.0%	> \$80,000	58.0%	> \$52,000	
	69.0%	> \$180,000	69.0%	> \$90,000	69.0%	> \$90,000	59.0%	> \$64,000	
	70.0%	> \$200,000	70.0%	> \$100,000	70.0%	> \$100,000	61.0%	> \$70,000	
							62.0%	> \$76,000	
							63.0%	> \$80,000	
							64.0%	> \$88,000	
							66.0%	> \$100,000	
							67.0%	> \$120,000	
							68.0%	> \$140,000	
							69.0%	> \$160,000	
							70.0%	> \$180,000	
1966	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	Last law to change rates was the Tax Reform Act of 1964.
	15.0%	> \$1,000	15.0%	> \$500	15.0%	> \$500	16.0%	> \$1,000	
	16.0%	> \$2,000	16.0%	> \$1,000	16.0%	> \$1,000	18.0%	> \$2,000	
	17.0%	> \$3,000	17.0%	> \$1,500	17.0%	> \$1,500	20.0%	> \$4,000	
	19.0%	> \$4,000	19.0%	> \$2,000	19.0%	> \$2,000	22.0%	> \$6,000	
	22.0%	> \$8,000	22.0%	> \$4,000	22.0%	> \$4,000	25.0%	> \$8,000	
	25.0%	> \$12,000	25.0%	> \$6,000	25.0%	> \$6,000	27.0%	> \$10,000	
	28.0%	> \$16,000	28.0%	> \$8,000	28.0%	> \$8,000	31.0%	> \$12,000	
	32.0%	> \$20,000	32.0%	> \$10,000	32.0%	> \$10,000	32.0%	> \$14,000	
	36.0%	> \$24,000	36.0%	> \$12,000	36.0%	> \$12,000	35.0%	> \$16,000	
	39.0%	> \$28,000	39.0%	> \$14,000	39.0%	> \$14,000	36.0%	> \$18,000	
	42.0%	> \$32,000	42.0%	> \$16,000	42.0%	> \$16,000	40.0%	> \$20,000	
	45.0%	> \$36,000	45.0%	> \$18,000	45.0%	> \$18,000	41.0%	> \$22,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	48.0%	> \$40,000	48.0%	> \$20,000	48.0%	> \$20,000	43.0%	> \$24,000	
	50.0%	> \$44,000	50.0%	> \$22,000	50.0%	> \$22,000	45.0%	> \$26,000	
	53.0%	> \$52,000	53.0%	> \$26,000	53.0%	> \$26,000	46.0%	> \$28,000	
	55.0%	> \$64,000	55.0%	> \$32,000	55.0%	> \$32,000	48.0%	> \$32,000	
	58.0%	> \$76,000	58.0%	> \$38,000	58.0%	> \$38,000	50.0%	> \$36,000	
	60.0%	> \$88,000	60.0%	> \$44,000	60.0%	> \$44,000	52.0%	> \$38,000	
	62.0%	> \$100,000	62.0%	> \$50,000	62.0%	> \$50,000	53.0%	> \$40,000	
	64.0%	> \$120,000	64.0%	> \$60,000	64.0%	> \$60,000	55.0%	> \$44,000	
	66.0%	> \$140,000	66.0%	> \$70,000	66.0%	> \$70,000	56.0%	> \$50,000	
	68.0%	> \$160,000	68.0%	> \$80,000	68.0%	> \$80,000	58.0%	> \$52,000	
	69.0%	> \$180,000	69.0%	> \$90,000	69.0%	> \$90,000	59.0%	> \$64,000	
	70.0%	> \$200,000	70.0%	> \$100,000	70.0%	> \$100,000	61.0%	> \$70,000	
							62.0%	> \$76,000	
							63.0%	> \$80,000	
							64.0%	> \$88,000	
							66.0%	> \$100,000	
							67.0%	> \$120,000	
							68.0%	> \$140,000	
							69.0%	> \$160,000	
							70.0%	> \$180,000	
1965	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	Last law to change rates was the Tax Reform Act of 1964.
	15.0%	> \$1,000	15.0%	> \$500	15.0%	> \$500	16.0%	> \$1,000	
	16.0%	> \$2,000	16.0%	> \$1,000	16.0%	> \$1,000	18.0%	> \$2,000	
	17.0%	> \$3,000	17.0%	> \$1,500	17.0%	> \$1,500	20.0%	> \$4,000	
	19.0%	> \$4,000	19.0%	> \$2,000	19.0%	> \$2,000	22.0%	> \$6,000	
	22.0%	> \$8,000	22.0%	> \$4,000	22.0%	> \$4,000	25.0%	> \$8,000	
	25.0%	> \$12,000	25.0%	> \$6,000	25.0%	> \$6,000	27.0%	> \$10,000	
	28.0%	> \$16,000	28.0%	> \$8,000	28.0%	> \$8,000	31.0%	> \$12,000	
	32.0%	> \$20,000	32.0%	> \$10,000	32.0%	> \$10,000	32.0%	> \$14,000	
	36.0%	> \$24,000	36.0%	> \$12,000	36.0%	> \$12,000	35.0%	> \$16,000	
	39.0%	> \$28,000	39.0%	> \$14,000	39.0%	> \$14,000	36.0%	> \$18,000	
	42.0%	> \$32,000	42.0%	> \$16,000	42.0%	> \$16,000	40.0%	> \$20,000	
	45.0%	> \$36,000	45.0%	> \$18,000	45.0%	> \$18,000	41.0%	> \$22,000	
	48.0%	> \$40,000	48.0%	> \$20,000	48.0%	> \$20,000	43.0%	> \$24,000	
	50.0%	> \$44,000	50.0%	> \$22,000	50.0%	> \$22,000	45.0%	> \$26,000	
	53.0%	> \$52,000	53.0%	> \$26,000	53.0%	> \$26,000	46.0%	> \$28,000	
	55.0%	> \$64,000	55.0%	> \$32,000	55.0%	> \$32,000	48.0%	> \$32,000	
	58.0%	> \$76,000	58.0%	> \$38,000	58.0%	> \$38,000	50.0%	> \$36,000	
	60.0%	> \$88,000	60.0%	> \$44,000	60.0%	> \$44,000	52.0%	> \$38,000	
	62.0%	> \$100,000	62.0%	> \$50,000	62.0%	> \$50,000	53.0%	> \$40,000	
	64.0%	> \$120,000	64.0%	> \$60,000	64.0%	> \$60,000	55.0%	> \$44,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	66.0%	> \$140,000	66.0%	> \$70,000	66.0%	> \$70,000	56.0%	> \$50,000	
	68.0%	> \$160,000	68.0%	> \$80,000	68.0%	> \$80,000	58.0%	> \$52,000	
	69.0%	> \$180,000	69.0%	> \$90,000	69.0%	> \$90,000	59.0%	> \$64,000	
	70.0%	> \$200,000	70.0%	> \$100,000	70.0%	> \$100,000	61.0%	> \$70,000	
							62.0%	> \$76,000	
							63.0%	> \$80,000	
							64.0%	> \$88,000	
							66.0%	> \$100,000	
							67.0%	> \$120,000	
							68.0%	> \$140,000	
							69.0%	> \$160,000	
							70.0%	> \$180,000	
1964	16.0%	> \$0	16.0%	> \$0	16.0%	> \$0	16.0%	> \$0	Last law to change rates was the Tax Reform Act of 1964.
	16.5%	> \$1,000	16.5%	> \$500	16.5%	> \$500	17.5%	> \$1,000	
	17.5%	> \$2,000	17.5%	> \$1,000	17.5%	> \$1,000	19.0%	> \$2,000	
	18.0%	> \$3,000	18.0%	> \$1,500	18.0%	> \$1,500	22.0%	> \$4,000	
	20.0%	> \$4,000	20.0%	> \$2,000	20.0%	> \$2,000	23.0%	> \$6,000	
	23.5%	> \$8,000	23.5%	> \$4,000	23.5%	> \$4,000	27.0%	> \$8,000	
	27.0%	> \$12,000	27.0%	> \$6,000	27.0%	> \$6,000	29.0%	> \$10,000	
	30.5%	> \$16,000	30.5%	> \$8,000	30.5%	> \$8,000	32.0%	> \$12,000	
	34.0%	> \$20,000	34.0%	> \$10,000	34.0%	> \$10,000	34.0%	> \$14,000	
	37.5%	> \$24,000	37.5%	> \$12,000	37.5%	> \$12,000	37.5%	> \$16,000	
	41.0%	> \$28,000	41.0%	> \$14,000	41.0%	> \$14,000	39.0%	> \$18,000	
	44.5%	> \$32,000	44.5%	> \$16,000	44.5%	> \$16,000	42.5%	> \$20,000	
	47.5%	> \$36,000	47.5%	> \$18,000	47.5%	> \$18,000	43.5%	> \$22,000	
	50.5%	> \$40,000	50.5%	> \$20,000	50.5%	> \$20,000	45.5%	> \$24,000	
	53.5%	> \$44,000	53.5%	> \$22,000	53.5%	> \$22,000	47.0%	> \$26,000	
	56.0%	> \$52,000	56.0%	> \$26,000	56.0%	> \$26,000	48.5%	> \$28,000	
	58.5%	> \$64,000	58.5%	> \$32,000	58.5%	> \$32,000	51.5%	> \$32,000	
	61.0%	> \$76,000	61.0%	> \$38,000	61.0%	> \$38,000	53.0%	> \$36,000	
	63.5%	> \$88,000	63.5%	> \$44,000	63.5%	> \$44,000	54.0%	> \$38,000	
	66.0%	> \$100,000	66.0%	> \$50,000	66.0%	> \$50,000	56.0%	> \$40,000	
	68.5%	> \$120,000	68.5%	> \$60,000	68.5%	> \$60,000	58.5%	> \$44,000	
	71.0%	> \$140,000	71.0%	> \$70,000	71.0%	> \$70,000	59.5%	> \$50,000	
	73.5%	> \$160,000	73.5%	> \$80,000	73.5%	> \$80,000	61.0%	> \$52,000	
	75.0%	> \$180,000	75.0%	> \$90,000	75.0%	> \$90,000	62.0%	> \$60,000	
	76.5%	> \$200,000	76.5%	> \$100,000	76.5%	> \$100,000	63.5%	> \$64,000	
	77.0%	> \$400,000	77.0%	> \$200,000	77.0%	> \$200,000	65.0%	> \$70,000	
							66.0%	> \$76,000	
							67.0%	> \$80,000	
							69.0%	> \$88,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
							69.5%	> \$90,000	
							71.0%	> \$100,000	
							72.5%	> \$120,000	
							74.0%	> \$140,000	
							75.0%	> \$160,000	
							75.5%	> \$180,000	
							77.0%	> \$200,000	
1963	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	Last law to change rates was the Internal Revenue Code of 1954.
	22.0%	> \$4,000	22.0%	> \$2,000	22.0%	> \$2,000	21.0%	> \$2,000	
	26.0%	> \$8,000	26.0%	> \$4,000	26.0%	> \$4,000	24.0%	> \$4,000	
	30.0%	> \$12,000	30.0%	> \$6,000	30.0%	> \$6,000	26.0%	> \$6,000	
	34.0%	> \$16,000	34.0%	> \$8,000	34.0%	> \$8,000	30.0%	> \$8,000	
	38.0%	> \$20,000	38.0%	> \$10,000	38.0%	> \$10,000	32.0%	> \$10,000	
	43.0%	> \$24,000	43.0%	> \$12,000	43.0%	> \$12,000	36.0%	> \$12,000	
	47.0%	> \$28,000	47.0%	> \$14,000	47.0%	> \$14,000	39.0%	> \$14,000	
	50.0%	> \$32,000	50.0%	> \$16,000	50.0%	> \$16,000	42.0%	> \$16,000	
	53.0%	> \$36,000	53.0%	> \$18,000	53.0%	> \$18,000	43.0%	> \$18,000	
	56.0%	> \$40,000	56.0%	> \$20,000	56.0%	> \$20,000	47.0%	> \$20,000	
	59.0%	> \$44,000	59.0%	> \$22,000	59.0%	> \$22,000	49.0%	> \$22,000	
	62.0%	> \$52,000	62.0%	> \$26,000	62.0%	> \$26,000	52.0%	> \$24,000	
	65.0%	> \$64,000	65.0%	> \$32,000	65.0%	> \$32,000	54.0%	> \$28,000	
	69.0%	> \$76,000	69.0%	> \$38,000	69.0%	> \$38,000	58.0%	> \$32,000	
	72.0%	> \$88,000	72.0%	> \$44,000	72.0%	> \$44,000	62.0%	> \$38,000	
	75.0%	> \$100,000	75.0%	> \$50,000	75.0%	> \$50,000	66.0%	> \$44,000	
	78.0%	> \$120,000	78.0%	> \$60,000	78.0%	> \$60,000	68.0%	> \$50,000	
	81.0%	> \$140,000	81.0%	> \$70,000	81.0%	> \$70,000	71.0%	> \$60,000	
	84.0%	> \$160,000	84.0%	> \$80,000	84.0%	> \$80,000	74.0%	> \$70,000	
	87.0%	> \$180,000	87.0%	> \$90,000	87.0%	> \$90,000	76.0%	> \$80,000	
	89.0%	> \$200,000	89.0%	> \$100,000	89.0%	> \$100,000	80.0%	> \$90,000	
	90.0%	> \$300,000	90.0%	> \$150,000	90.0%	> \$150,000	83.0%	> \$100,000	
	91.0%	> \$400,000	91.0%	> \$200,000	91.0%	> \$200,000	87.0%	> \$150,000	
							90.0%	> \$200,000	
							91.0%	> \$300,000	
1962	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	Last law to change rates was the Internal Revenue Code of 1954.
	22.0%	> \$4,000	22.0%	> \$2,000	22.0%	> \$2,000	21.0%	> \$2,000	
	26.0%	> \$8,000	26.0%	> \$4,000	26.0%	> \$4,000	24.0%	> \$4,000	
	30.0%	> \$12,000	30.0%	> \$6,000	30.0%	> \$6,000	26.0%	> \$6,000	
	34.0%	> \$16,000	34.0%	> \$8,000	34.0%	> \$8,000	30.0%	> \$8,000	
	38.0%	> \$20,000	38.0%	> \$10,000	38.0%	> \$10,000	32.0%	> \$10,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	43.0%	> \$24,000	43.0%	> \$12,000	43.0%	> \$12,000	36.0%	> \$12,000	
	47.0%	> \$28,000	47.0%	> \$14,000	47.0%	> \$14,000	39.0%	> \$14,000	
	50.0%	> \$32,000	50.0%	> \$16,000	50.0%	> \$16,000	42.0%	> \$16,000	
	53.0%	> \$36,000	53.0%	> \$18,000	53.0%	> \$18,000	43.0%	> \$18,000	
	56.0%	> \$40,000	56.0%	> \$20,000	56.0%	> \$20,000	47.0%	> \$20,000	
	59.0%	> \$44,000	59.0%	> \$22,000	59.0%	> \$22,000	49.0%	> \$22,000	
	62.0%	> \$52,000	62.0%	> \$26,000	62.0%	> \$26,000	52.0%	> \$24,000	
	65.0%	> \$64,000	65.0%	> \$32,000	65.0%	> \$32,000	54.0%	> \$28,000	
	69.0%	> \$76,000	69.0%	> \$38,000	69.0%	> \$38,000	58.0%	> \$32,000	
	72.0%	> \$88,000	72.0%	> \$44,000	72.0%	> \$44,000	62.0%	> \$38,000	
	75.0%	> \$100,000	75.0%	> \$50,000	75.0%	> \$50,000	66.0%	> \$44,000	
	78.0%	> \$120,000	78.0%	> \$60,000	78.0%	> \$60,000	68.0%	> \$50,000	
	81.0%	> \$140,000	81.0%	> \$70,000	81.0%	> \$70,000	71.0%	> \$60,000	
	84.0%	> \$160,000	84.0%	> \$80,000	84.0%	> \$80,000	74.0%	> \$70,000	
	87.0%	> \$180,000	87.0%	> \$90,000	87.0%	> \$90,000	76.0%	> \$80,000	
	89.0%	> \$200,000	89.0%	> \$100,000	89.0%	> \$100,000	80.0%	> \$90,000	
	90.0%	> \$300,000	90.0%	> \$150,000	90.0%	> \$150,000	83.0%	> \$100,000	
	91.0%	> \$400,000	91.0%	> \$200,000	91.0%	> \$200,000	87.0%	> \$150,000	
							90.0%	> \$200,000	
							91.0%	> \$300,000	
1961	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	Last law to change rates was the Internal Revenue Code of 1954.
	22.0%	> \$4,000	22.0%	> \$2,000	22.0%	> \$2,000	21.0%	> \$2,000	
	26.0%	> \$8,000	26.0%	> \$4,000	26.0%	> \$4,000	24.0%	> \$4,000	
	30.0%	> \$12,000	30.0%	> \$6,000	30.0%	> \$6,000	26.0%	> \$6,000	
	34.0%	> \$16,000	34.0%	> \$8,000	34.0%	> \$8,000	30.0%	> \$8,000	
	38.0%	> \$20,000	38.0%	> \$10,000	38.0%	> \$10,000	32.0%	> \$10,000	
	43.0%	> \$24,000	43.0%	> \$12,000	43.0%	> \$12,000	36.0%	> \$12,000	
	47.0%	> \$28,000	47.0%	> \$14,000	47.0%	> \$14,000	39.0%	> \$14,000	
	50.0%	> \$32,000	50.0%	> \$16,000	50.0%	> \$16,000	42.0%	> \$16,000	
	53.0%	> \$36,000	53.0%	> \$18,000	53.0%	> \$18,000	43.0%	> \$18,000	
	56.0%	> \$40,000	56.0%	> \$20,000	56.0%	> \$20,000	47.0%	> \$20,000	
	59.0%	> \$44,000	59.0%	> \$22,000	59.0%	> \$22,000	49.0%	> \$22,000	
	62.0%	> \$52,000	62.0%	> \$26,000	62.0%	> \$26,000	52.0%	> \$24,000	
	65.0%	> \$64,000	65.0%	> \$32,000	65.0%	> \$32,000	54.0%	> \$28,000	
	69.0%	> \$76,000	69.0%	> \$38,000	69.0%	> \$38,000	58.0%	> \$32,000	
	72.0%	> \$88,000	72.0%	> \$44,000	72.0%	> \$44,000	62.0%	> \$38,000	
	75.0%	> \$100,000	75.0%	> \$50,000	75.0%	> \$50,000	66.0%	> \$44,000	
	78.0%	> \$120,000	78.0%	> \$60,000	78.0%	> \$60,000	68.0%	> \$50,000	
	81.0%	> \$140,000	81.0%	> \$70,000	81.0%	> \$70,000	71.0%	> \$60,000	
	84.0%	> \$160,000	84.0%	> \$80,000	84.0%	> \$80,000	74.0%	> \$70,000	
	87.0%	> \$180,000	87.0%	> \$90,000	87.0%	> \$90,000	76.0%	> \$80,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	89.0%	> \$200,000	89.0%	> \$100,000	89.0%	> \$100,000	80.0%	> \$90,000	
	90.0%	> \$300,000	90.0%	> \$150,000	90.0%	> \$150,000	83.0%	> \$100,000	
	91.0%	> \$400,000	91.0%	> \$200,000	91.0%	> \$200,000	87.0%	> \$150,000	
							90.0%	> \$200,000	
							91.0%	> \$300,000	
1960	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	Last law to change rates was the Internal Revenue Code of 1954.
	22.0%	> \$4,000	22.0%	> \$2,000	22.0%	> \$2,000	21.0%	> \$2,000	
	26.0%	> \$8,000	26.0%	> \$4,000	26.0%	> \$4,000	24.0%	> \$4,000	
	30.0%	> \$12,000	30.0%	> \$6,000	30.0%	> \$6,000	26.0%	> \$6,000	
	34.0%	> \$16,000	34.0%	> \$8,000	34.0%	> \$8,000	30.0%	> \$8,000	
	38.0%	> \$20,000	38.0%	> \$10,000	38.0%	> \$10,000	32.0%	> \$10,000	
	43.0%	> \$24,000	43.0%	> \$12,000	43.0%	> \$12,000	36.0%	> \$12,000	
	47.0%	> \$28,000	47.0%	> \$14,000	47.0%	> \$14,000	39.0%	> \$14,000	
	50.0%	> \$32,000	50.0%	> \$16,000	50.0%	> \$16,000	42.0%	> \$16,000	
	53.0%	> \$36,000	53.0%	> \$18,000	53.0%	> \$18,000	43.0%	> \$18,000	
	56.0%	> \$40,000	56.0%	> \$20,000	56.0%	> \$20,000	47.0%	> \$20,000	
	59.0%	> \$44,000	59.0%	> \$22,000	59.0%	> \$22,000	49.0%	> \$22,000	
	62.0%	> \$52,000	62.0%	> \$26,000	62.0%	> \$26,000	52.0%	> \$24,000	
	65.0%	> \$64,000	65.0%	> \$32,000	65.0%	> \$32,000	54.0%	> \$28,000	
	69.0%	> \$76,000	69.0%	> \$38,000	69.0%	> \$38,000	58.0%	> \$32,000	
	72.0%	> \$88,000	72.0%	> \$44,000	72.0%	> \$44,000	62.0%	> \$38,000	
	75.0%	> \$100,000	75.0%	> \$50,000	75.0%	> \$50,000	66.0%	> \$44,000	
	78.0%	> \$120,000	78.0%	> \$60,000	78.0%	> \$60,000	68.0%	> \$50,000	
	81.0%	> \$140,000	81.0%	> \$70,000	81.0%	> \$70,000	71.0%	> \$60,000	
	84.0%	> \$160,000	84.0%	> \$80,000	84.0%	> \$80,000	74.0%	> \$70,000	
	87.0%	> \$180,000	87.0%	> \$90,000	87.0%	> \$90,000	76.0%	> \$80,000	
	89.0%	> \$200,000	89.0%	> \$100,000	89.0%	> \$100,000	80.0%	> \$90,000	
	90.0%	> \$300,000	90.0%	> \$150,000	90.0%	> \$150,000	83.0%	> \$100,000	
	91.0%	> \$400,000	91.0%	> \$200,000	91.0%	> \$200,000	87.0%	> \$150,000	
							90.0%	> \$200,000	
							91.0%	> \$300,000	
1959	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	Last law to change rates was the Internal Revenue Code of 1954.
	22.0%	> \$4,000	22.0%	> \$2,000	22.0%	> \$2,000	21.0%	> \$2,000	
	26.0%	> \$8,000	26.0%	> \$4,000	26.0%	> \$4,000	24.0%	> \$4,000	
	30.0%	> \$12,000	30.0%	> \$6,000	30.0%	> \$6,000	26.0%	> \$6,000	
	34.0%	> \$16,000	34.0%	> \$8,000	34.0%	> \$8,000	30.0%	> \$8,000	
	38.0%	> \$20,000	38.0%	> \$10,000	38.0%	> \$10,000	32.0%	> \$10,000	
	43.0%	> \$24,000	43.0%	> \$12,000	43.0%	> \$12,000	36.0%	> \$12,000	
	47.0%	> \$28,000	47.0%	> \$14,000	47.0%	> \$14,000	39.0%	> \$14,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	50.0%	> \$32,000	50.0%	> \$16,000	50.0%	> \$16,000	42.0%	> \$16,000	
	53.0%	> \$36,000	53.0%	> \$18,000	53.0%	> \$18,000	43.0%	> \$18,000	
	56.0%	> \$40,000	56.0%	> \$20,000	56.0%	> \$20,000	47.0%	> \$20,000	
	59.0%	> \$44,000	59.0%	> \$22,000	59.0%	> \$22,000	49.0%	> \$22,000	
	62.0%	> \$52,000	62.0%	> \$26,000	62.0%	> \$26,000	52.0%	> \$24,000	
	65.0%	> \$64,000	65.0%	> \$32,000	65.0%	> \$32,000	54.0%	> \$28,000	
	69.0%	> \$76,000	69.0%	> \$38,000	69.0%	> \$38,000	58.0%	> \$32,000	
	72.0%	> \$88,000	72.0%	> \$44,000	72.0%	> \$44,000	62.0%	> \$38,000	
	75.0%	> \$100,000	75.0%	> \$50,000	75.0%	> \$50,000	66.0%	> \$44,000	
	78.0%	> \$120,000	78.0%	> \$60,000	78.0%	> \$60,000	68.0%	> \$50,000	
	81.0%	> \$140,000	81.0%	> \$70,000	81.0%	> \$70,000	71.0%	> \$60,000	
	84.0%	> \$160,000	84.0%	> \$80,000	84.0%	> \$80,000	74.0%	> \$70,000	
	87.0%	> \$180,000	87.0%	> \$90,000	87.0%	> \$90,000	76.0%	> \$80,000	
	89.0%	> \$200,000	89.0%	> \$100,000	89.0%	> \$100,000	80.0%	> \$90,000	
	90.0%	> \$300,000	90.0%	> \$150,000	90.0%	> \$150,000	83.0%	> \$100,000	
	91.0%	> \$400,000	91.0%	> \$200,000	91.0%	> \$200,000	87.0%	> \$150,000	
							90.0%	> \$200,000	
							91.0%	> \$300,000	
1958	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	Last law to change rates was the Internal Revenue Code of 1954.
	22.0%	> \$4,000	22.0%	> \$2,000	22.0%	> \$2,000	21.0%	> \$2,000	
	26.0%	> \$8,000	26.0%	> \$4,000	26.0%	> \$4,000	24.0%	> \$4,000	
	30.0%	> \$12,000	30.0%	> \$6,000	30.0%	> \$6,000	26.0%	> \$6,000	
	34.0%	> \$16,000	34.0%	> \$8,000	34.0%	> \$8,000	30.0%	> \$8,000	
	38.0%	> \$20,000	38.0%	> \$10,000	38.0%	> \$10,000	32.0%	> \$10,000	
	43.0%	> \$24,000	43.0%	> \$12,000	43.0%	> \$12,000	36.0%	> \$12,000	
	47.0%	> \$28,000	47.0%	> \$14,000	47.0%	> \$14,000	39.0%	> \$14,000	
	50.0%	> \$32,000	50.0%	> \$16,000	50.0%	> \$16,000	42.0%	> \$16,000	
	53.0%	> \$36,000	53.0%	> \$18,000	53.0%	> \$18,000	43.0%	> \$18,000	
	56.0%	> \$40,000	56.0%	> \$20,000	56.0%	> \$20,000	47.0%	> \$20,000	
	59.0%	> \$44,000	59.0%	> \$22,000	59.0%	> \$22,000	49.0%	> \$22,000	
	62.0%	> \$52,000	62.0%	> \$26,000	62.0%	> \$26,000	52.0%	> \$24,000	
	65.0%	> \$64,000	65.0%	> \$32,000	65.0%	> \$32,000	54.0%	> \$28,000	
	69.0%	> \$76,000	69.0%	> \$38,000	69.0%	> \$38,000	58.0%	> \$32,000	
	72.0%	> \$88,000	72.0%	> \$44,000	72.0%	> \$44,000	62.0%	> \$38,000	
	75.0%	> \$100,000	75.0%	> \$50,000	75.0%	> \$50,000	66.0%	> \$44,000	
	78.0%	> \$120,000	78.0%	> \$60,000	78.0%	> \$60,000	68.0%	> \$50,000	
	81.0%	> \$140,000	81.0%	> \$70,000	81.0%	> \$70,000	71.0%	> \$60,000	
	84.0%	> \$160,000	84.0%	> \$80,000	84.0%	> \$80,000	74.0%	> \$70,000	
	87.0%	> \$180,000	87.0%	> \$90,000	87.0%	> \$90,000	76.0%	> \$80,000	
	89.0%	> \$200,000	89.0%	> \$100,000	89.0%	> \$100,000	80.0%	> \$90,000	
	90.0%	> \$300,000	90.0%	> \$150,000	90.0%	> \$150,000	83.0%	> \$100,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	91.0%	> \$400,000	91.0%	> \$200,000	91.0%	> \$200,000	87.0%	> \$150,000	
							90.0%	> \$200,000	
							91.0%	> \$300,000	
1957	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	Last law to change rates was the Internal Revenue Code of 1954.
	22.0%	> \$4,000	22.0%	> \$2,000	22.0%	> \$2,000	21.0%	> \$2,000	
	26.0%	> \$8,000	26.0%	> \$4,000	26.0%	> \$4,000	24.0%	> \$4,000	
	30.0%	> \$12,000	30.0%	> \$6,000	30.0%	> \$6,000	26.0%	> \$6,000	
	34.0%	> \$16,000	34.0%	> \$8,000	34.0%	> \$8,000	30.0%	> \$8,000	
	38.0%	> \$20,000	38.0%	> \$10,000	38.0%	> \$10,000	32.0%	> \$10,000	
	43.0%	> \$24,000	43.0%	> \$12,000	43.0%	> \$12,000	36.0%	> \$12,000	
	47.0%	> \$28,000	47.0%	> \$14,000	47.0%	> \$14,000	39.0%	> \$14,000	
	50.0%	> \$32,000	50.0%	> \$16,000	50.0%	> \$16,000	42.0%	> \$16,000	
	53.0%	> \$36,000	53.0%	> \$18,000	53.0%	> \$18,000	43.0%	> \$18,000	
	56.0%	> \$40,000	56.0%	> \$20,000	56.0%	> \$20,000	47.0%	> \$20,000	
	59.0%	> \$44,000	59.0%	> \$22,000	59.0%	> \$22,000	49.0%	> \$22,000	
	62.0%	> \$52,000	62.0%	> \$26,000	62.0%	> \$26,000	52.0%	> \$24,000	
	65.0%	> \$64,000	65.0%	> \$32,000	65.0%	> \$32,000	54.0%	> \$28,000	
	69.0%	> \$76,000	69.0%	> \$38,000	69.0%	> \$38,000	58.0%	> \$32,000	
	72.0%	> \$88,000	72.0%	> \$44,000	72.0%	> \$44,000	62.0%	> \$38,000	
	75.0%	> \$100,000	75.0%	> \$50,000	75.0%	> \$50,000	66.0%	> \$44,000	
	78.0%	> \$120,000	78.0%	> \$60,000	78.0%	> \$60,000	68.0%	> \$50,000	
	81.0%	> \$140,000	81.0%	> \$70,000	81.0%	> \$70,000	71.0%	> \$60,000	
	84.0%	> \$160,000	84.0%	> \$80,000	84.0%	> \$80,000	74.0%	> \$70,000	
	87.0%	> \$180,000	87.0%	> \$90,000	87.0%	> \$90,000	76.0%	> \$80,000	
	89.0%	> \$200,000	89.0%	> \$100,000	89.0%	> \$100,000	80.0%	> \$90,000	
	90.0%	> \$300,000	90.0%	> \$150,000	90.0%	> \$150,000	83.0%	> \$100,000	
	91.0%	> \$400,000	91.0%	> \$200,000	91.0%	> \$200,000	87.0%	> \$150,000	
							90.0%	> \$200,000	
							91.0%	> \$300,000	
1956	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	Last law to change rates was the Internal Revenue Code of 1954.
	22.0%	> \$4,000	22.0%	> \$2,000	22.0%	> \$2,000	21.0%	> \$2,000	
	26.0%	> \$8,000	26.0%	> \$4,000	26.0%	> \$4,000	24.0%	> \$4,000	
	30.0%	> \$12,000	30.0%	> \$6,000	30.0%	> \$6,000	26.0%	> \$6,000	
	34.0%	> \$16,000	34.0%	> \$8,000	34.0%	> \$8,000	30.0%	> \$8,000	
	38.0%	> \$20,000	38.0%	> \$10,000	38.0%	> \$10,000	32.0%	> \$10,000	
	43.0%	> \$24,000	43.0%	> \$12,000	43.0%	> \$12,000	36.0%	> \$12,000	
	47.0%	> \$28,000	47.0%	> \$14,000	47.0%	> \$14,000	39.0%	> \$14,000	
	50.0%	> \$32,000	50.0%	> \$16,000	50.0%	> \$16,000	42.0%	> \$16,000	
	53.0%	> \$36,000	53.0%	> \$18,000	53.0%	> \$18,000	43.0%	> \$18,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	56.0%	> \$40,000	56.0%	> \$20,000	56.0%	> \$20,000	47.0%	> \$20,000	
	59.0%	> \$44,000	59.0%	> \$22,000	59.0%	> \$22,000	49.0%	> \$22,000	
	62.0%	> \$52,000	62.0%	> \$26,000	62.0%	> \$26,000	52.0%	> \$24,000	
	65.0%	> \$64,000	65.0%	> \$32,000	65.0%	> \$32,000	54.0%	> \$28,000	
	69.0%	> \$76,000	69.0%	> \$38,000	69.0%	> \$38,000	58.0%	> \$32,000	
	72.0%	> \$88,000	72.0%	> \$44,000	72.0%	> \$44,000	62.0%	> \$38,000	
	75.0%	> \$100,000	75.0%	> \$50,000	75.0%	> \$50,000	66.0%	> \$44,000	
	78.0%	> \$120,000	78.0%	> \$60,000	78.0%	> \$60,000	68.0%	> \$50,000	
	81.0%	> \$140,000	81.0%	> \$70,000	81.0%	> \$70,000	71.0%	> \$60,000	
	84.0%	> \$160,000	84.0%	> \$80,000	84.0%	> \$80,000	74.0%	> \$70,000	
	87.0%	> \$180,000	87.0%	> \$90,000	87.0%	> \$90,000	76.0%	> \$80,000	
	89.0%	> \$200,000	89.0%	> \$100,000	89.0%	> \$100,000	80.0%	> \$90,000	
	90.0%	> \$300,000	90.0%	> \$150,000	90.0%	> \$150,000	83.0%	> \$100,000	
	91.0%	> \$400,000	91.0%	> \$200,000	91.0%	> \$200,000	87.0%	> \$150,000	
							90.0%	> \$200,000	
							91.0%	> \$300,000	
1955	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	Last law to change rates was the Internal Revenue Code of 1954.
	22.0%	> \$4,000	22.0%	> \$2,000	22.0%	> \$2,000	21.0%	> \$2,000	
	26.0%	> \$8,000	26.0%	> \$4,000	26.0%	> \$4,000	24.0%	> \$4,000	
	30.0%	> \$12,000	30.0%	> \$6,000	30.0%	> \$6,000	26.0%	> \$6,000	
	34.0%	> \$16,000	34.0%	> \$8,000	34.0%	> \$8,000	30.0%	> \$8,000	
	38.0%	> \$20,000	38.0%	> \$10,000	38.0%	> \$10,000	32.0%	> \$10,000	
	43.0%	> \$24,000	43.0%	> \$12,000	43.0%	> \$12,000	36.0%	> \$12,000	
	47.0%	> \$28,000	47.0%	> \$14,000	47.0%	> \$14,000	39.0%	> \$14,000	
	50.0%	> \$32,000	50.0%	> \$16,000	50.0%	> \$16,000	42.0%	> \$16,000	
	53.0%	> \$36,000	53.0%	> \$18,000	53.0%	> \$18,000	43.0%	> \$18,000	
	56.0%	> \$40,000	56.0%	> \$20,000	56.0%	> \$20,000	47.0%	> \$20,000	
	59.0%	> \$44,000	59.0%	> \$22,000	59.0%	> \$22,000	49.0%	> \$22,000	
	62.0%	> \$52,000	62.0%	> \$26,000	62.0%	> \$26,000	52.0%	> \$24,000	
	65.0%	> \$64,000	65.0%	> \$32,000	65.0%	> \$32,000	54.0%	> \$28,000	
	69.0%	> \$76,000	69.0%	> \$38,000	69.0%	> \$38,000	58.0%	> \$32,000	
	72.0%	> \$88,000	72.0%	> \$44,000	72.0%	> \$44,000	62.0%	> \$38,000	
	75.0%	> \$100,000	75.0%	> \$50,000	75.0%	> \$50,000	66.0%	> \$44,000	
	78.0%	> \$120,000	78.0%	> \$60,000	78.0%	> \$60,000	68.0%	> \$50,000	
	81.0%	> \$140,000	81.0%	> \$70,000	81.0%	> \$70,000	71.0%	> \$60,000	
	84.0%	> \$160,000	84.0%	> \$80,000	84.0%	> \$80,000	74.0%	> \$70,000	
	87.0%	> \$180,000	87.0%	> \$90,000	87.0%	> \$90,000	76.0%	> \$80,000	
	89.0%	> \$200,000	89.0%	> \$100,000	89.0%	> \$100,000	80.0%	> \$90,000	
	90.0%	> \$300,000	90.0%	> \$150,000	90.0%	> \$150,000	83.0%	> \$100,000	
	91.0%	> \$400,000	91.0%	> \$200,000	91.0%	> \$200,000	87.0%	> \$150,000	
							90.0%	> \$200,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
							91.0%	> \$300,000	
1954	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	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.
	22.0%	> \$4,000	22.0%	> \$2,000	22.0%	> \$2,000	21.0%	> \$2,000	
	26.0%	> \$8,000	26.0%	> \$4,000	26.0%	> \$4,000	24.0%	> \$4,000	
	30.0%	> \$12,000	30.0%	> \$6,000	30.0%	> \$6,000	26.0%	> \$6,000	
	34.0%	> \$16,000	34.0%	> \$8,000	34.0%	> \$8,000	30.0%	> \$8,000	
	38.0%	> \$20,000	38.0%	> \$10,000	38.0%	> \$10,000	32.0%	> \$10,000	
	43.0%	> \$24,000	43.0%	> \$12,000	43.0%	> \$12,000	36.0%	> \$12,000	
	47.0%	> \$28,000	47.0%	> \$14,000	47.0%	> \$14,000	39.0%	> \$14,000	
	50.0%	> \$32,000	50.0%	> \$16,000	50.0%	> \$16,000	42.0%	> \$16,000	
	53.0%	> \$36,000	53.0%	> \$18,000	53.0%	> \$18,000	43.0%	> \$18,000	
	56.0%	> \$40,000	56.0%	> \$20,000	56.0%	> \$20,000	47.0%	> \$20,000	
	59.0%	> \$44,000	59.0%	> \$22,000	59.0%	> \$22,000	49.0%	> \$22,000	
	62.0%	> \$52,000	62.0%	> \$26,000	62.0%	> \$26,000	52.0%	> \$24,000	
	65.0%	> \$64,000	65.0%	> \$32,000	65.0%	> \$32,000	54.0%	> \$28,000	
	69.0%	> \$76,000	69.0%	> \$38,000	69.0%	> \$38,000	58.0%	> \$32,000	
	72.0%	> \$88,000	72.0%	> \$44,000	72.0%	> \$44,000	62.0%	> \$38,000	
	75.0%	> \$100,000	75.0%	> \$50,000	75.0%	> \$50,000	66.0%	> \$44,000	
	78.0%	> \$120,000	78.0%	> \$60,000	78.0%	> \$60,000	68.0%	> \$50,000	
	81.0%	> \$140,000	81.0%	> \$70,000	81.0%	> \$70,000	71.0%	> \$60,000	
	84.0%	> \$160,000	84.0%	> \$80,000	84.0%	> \$80,000	74.0%	> \$70,000	
	87.0%	> \$180,000	87.0%	> \$90,000	87.0%	> \$90,000	76.0%	> \$80,000	
	89.0%	> \$200,000	89.0%	> \$100,000	89.0%	> \$100,000	80.0%	> \$90,000	
	90.0%	> \$300,000	90.0%	> \$150,000	90.0%	> \$150,000	83.0%	> \$100,000	
	91.0%	> \$400,000	91.0%	> \$200,000	91.0%	> \$200,000	87.0%	> \$150,000	
							90.0%	> \$200,000	
							91.0%	> \$300,000	
1953	22.2%	> \$0	22.2%	> \$0	22.2%	> \$0	22.2%	> \$0	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.
	24.6%	> \$4,000	24.6%	> \$2,000	24.6%	> \$2,000	23.4%	> \$2,000	
	29.0%	> \$8,000	29.0%	> \$4,000	29.0%	> \$4,000	27.0%	> \$4,000	
	34.0%	> \$12,000	34.0%	> \$6,000	34.0%	> \$6,000	29.0%	> \$6,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	38.0%	> \$16,000	38.0%	> \$8,000	38.0%	> \$8,000	34.0%	> \$8,000	
	42.0%	> \$20,000	42.0%	> \$10,000	42.0%	> \$10,000	35.0%	> \$10,000	
	48.0%	> \$24,000	48.0%	> \$12,000	48.0%	> \$12,000	41.0%	> \$12,000	
	53.0%	> \$28,000	53.0%	> \$14,000	53.0%	> \$14,000	44.0%	> \$14,000	
	56.0%	> \$32,000	56.0%	> \$16,000	56.0%	> \$16,000	47.0%	> \$16,000	
	59.0%	> \$36,000	59.0%	> \$18,000	59.0%	> \$18,000	48.0%	> \$18,000	
	62.0%	> \$40,000	62.0%	> \$20,000	62.0%	> \$20,000	52.0%	> \$20,000	
	66.0%	> \$44,000	66.0%	> \$22,000	66.0%	> \$22,000	54.0%	> \$22,000	
	67.0%	> \$52,000	67.0%	> \$26,000	67.0%	> \$26,000	57.0%	> \$24,000	
	68.0%	> \$64,000	68.0%	> \$32,000	68.0%	> \$32,000	60.0%	> \$28,000	
	72.0%	> \$76,000	72.0%	> \$38,000	72.0%	> \$38,000	63.0%	> \$32,000	
	75.0%	> \$88,000	75.0%	> \$44,000	75.0%	> \$44,000	66.0%	> \$38,000	
	77.0%	> \$100,000	77.0%	> \$50,000	77.0%	> \$50,000	71.0%	> \$44,000	
	80.0%	> \$120,000	80.0%	> \$60,000	80.0%	> \$60,000	72.0%	> \$50,000	
	83.0%	> \$140,000	83.0%	> \$70,000	83.0%	> \$70,000	73.0%	> \$60,000	
	85.0%	> \$160,000	85.0%	> \$80,000	85.0%	> \$80,000	77.0%	> \$70,000	
	88.0%	> \$180,000	88.0%	> \$90,000	88.0%	> \$90,000	79.0%	> \$80,000	
	90.0%	> \$200,000	90.0%	> \$100,000	90.0%	> \$100,000	81.0%	> \$90,000	
	91.0%	> \$300,000	91.0%	> \$150,000	91.0%	> \$150,000	85.0%	> \$100,000	
	92.0%	> \$400,000	92.0%	> \$200,000	92.0%	> \$200,000	88.0%	> \$150,000	
							91.0%	> \$200,000	
							92.0%	> \$300,000	
1952	22.2%	> \$0	22.2%	> \$0	22.2%	> \$0	22.2%	> \$0	Last law to change rates was the Revenue Act of 1951
	24.6%	> \$4,000	24.6%	> \$2,000	24.6%	> \$2,000	23.4%	> \$2,000	
	29.0%	> \$8,000	29.0%	> \$4,000	29.0%	> \$4,000	27.0%	> \$4,000	
	34.0%	> \$12,000	34.0%	> \$6,000	34.0%	> \$6,000	29.0%	> \$6,000	
	38.0%	> \$16,000	38.0%	> \$8,000	38.0%	> \$8,000	34.0%	> \$8,000	
	42.0%	> \$20,000	42.0%	> \$10,000	42.0%	> \$10,000	35.0%	> \$10,000	
	48.0%	> \$24,000	48.0%	> \$12,000	48.0%	> \$12,000	41.0%	> \$12,000	
	53.0%	> \$28,000	53.0%	> \$14,000	53.0%	> \$14,000	44.0%	> \$14,000	
	56.0%	> \$32,000	56.0%	> \$16,000	56.0%	> \$16,000	47.0%	> \$16,000	
	59.0%	> \$36,000	59.0%	> \$18,000	59.0%	> \$18,000	48.0%	> \$18,000	
	62.0%	> \$40,000	62.0%	> \$20,000	62.0%	> \$20,000	52.0%	> \$20,000	
	66.0%	> \$44,000	66.0%	> \$22,000	66.0%	> \$22,000	54.0%	> \$22,000	
	67.0%	> \$52,000	67.0%	> \$26,000	67.0%	> \$26,000	57.0%	> \$24,000	
	68.0%	> \$64,000	68.0%	> \$32,000	68.0%	> \$32,000	60.0%	> \$28,000	
	72.0%	> \$76,000	72.0%	> \$38,000	72.0%	> \$38,000	63.0%	> \$32,000	
	75.0%	> \$88,000	75.0%	> \$44,000	75.0%	> \$44,000	66.0%	> \$38,000	
	77.0%	> \$100,000	77.0%	> \$50,000	77.0%	> \$50,000	71.0%	> \$44,000	
	80.0%	> \$120,000	80.0%	> \$60,000	80.0%	> \$60,000	72.0%	> \$50,000	
	83.0%	> \$140,000	83.0%	> \$70,000	83.0%	> \$70,000	73.0%	> \$60,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	85.0%	> \$160,000	85.0%	> \$80,000	85.0%	> \$80,000	77.0%	> \$70,000	
	88.0%	> \$180,000	88.0%	> \$90,000	88.0%	> \$90,000	79.0%	> \$80,000	
	90.0%	> \$200,000	90.0%	> \$100,000	90.0%	> \$100,000	81.0%	> \$90,000	
	91.0%	> \$300,000	91.0%	> \$150,000	91.0%	> \$150,000	85.0%	> \$100,000	
	92.0%	> \$400,000	92.0%	> \$200,000	92.0%	> \$200,000	88.0%	> \$150,000	
							91.0%	> \$200,000	
							92.0%	> \$300,000	
1951	20.4%	> \$0	20.4%	> \$0	20.4%	> \$0	20.4%	> \$0	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
	22.4%	> \$4,000	22.4%	> \$2,000	22.4%	> \$2,000	22.4%	> \$2,000	
	27.0%	> \$8,000	27.0%	> \$4,000	27.0%	> \$4,000	27.0%	> \$4,000	
	30.0%	> \$12,000	30.0%	> \$6,000	30.0%	> \$6,000	30.0%	> \$6,000	
	35.0%	> \$16,000	35.0%	> \$8,000	35.0%	> \$8,000	35.0%	> \$8,000	
	39.0%	> \$20,000	39.0%	> \$10,000	39.0%	> \$10,000	39.0%	> \$10,000	
	43.0%	> \$24,000	43.0%	> \$12,000	43.0%	> \$12,000	43.0%	> \$12,000	
	48.0%	> \$28,000	48.0%	> \$14,000	48.0%	> \$14,000	48.0%	> \$14,000	
	51.0%	> \$32,000	51.0%	> \$16,000	51.0%	> \$16,000	51.0%	> \$16,000	
	54.0%	> \$36,000	54.0%	> \$18,000	54.0%	> \$18,000	54.0%	> \$18,000	
	57.0%	> \$40,000	57.0%	> \$20,000	57.0%	> \$20,000	57.0%	> \$20,000	
	60.0%	> \$44,000	60.0%	> \$22,000	60.0%	> \$22,000	60.0%	> \$22,000	
	63.0%	> \$52,000	63.0%	> \$26,000	63.0%	> \$26,000	63.0%	> \$26,000	
	66.0%	> \$64,000	66.0%	> \$32,000	66.0%	> \$32,000	66.0%	> \$32,000	
	69.0%	> \$76,000	69.0%	> \$38,000	69.0%	> \$38,000	69.0%	> \$38,000	
	73.0%	> \$88,000	73.0%	> \$44,000	73.0%	> \$44,000	73.0%	> \$44,000	
	75.0%	> \$100,000	75.0%	> \$50,000	75.0%	> \$50,000	75.0%	> \$50,000	
	78.0%	> \$120,000	78.0%	> \$60,000	78.0%	> \$60,000	78.0%	> \$60,000	
	82.0%	> \$140,000	82.0%	> \$70,000	82.0%	> \$70,000	82.0%	> \$70,000	
	84.0%	> \$160,000	84.0%	> \$80,000	84.0%	> \$80,000	84.0%	> \$80,000	
	87.0%	> \$180,000	87.0%	> \$90,000	87.0%	> \$90,000	87.0%	> \$90,000	
	89.0%	> \$200,000	89.0%	> \$100,000	89.0%	> \$100,000	89.0%	> \$100,000	
	90.0%	> \$300,000	90.0%	> \$150,000	90.0%	> \$150,000	90.0%	> \$150,000	
	91.0%	> \$400,000	91.0%	> \$200,000	91.0%	> \$200,000	91.0%	> \$200,000	
1950	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	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

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
									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.
	22.0%	> \$4,000	22.0%	> \$2,000	22.0%	> \$2,000	22.0%	> \$2,000	
	26.0%	> \$8,000	26.0%	> \$4,000	26.0%	> \$4,000	26.0%	> \$4,000	
	30.0%	> \$12,000	30.0%	> \$6,000	30.0%	> \$6,000	30.0%	> \$6,000	
	34.0%	> \$16,000	34.0%	> \$8,000	34.0%	> \$8,000	34.0%	> \$8,000	
	38.0%	> \$20,000	38.0%	> \$10,000	38.0%	> \$10,000	38.0%	> \$10,000	
	43.0%	> \$24,000	43.0%	> \$12,000	43.0%	> \$12,000	43.0%	> \$12,000	
	47.0%	> \$28,000	47.0%	> \$14,000	47.0%	> \$14,000	47.0%	> \$14,000	
	50.0%	> \$32,000	50.0%	> \$16,000	50.0%	> \$16,000	50.0%	> \$16,000	
	53.0%	> \$36,000	53.0%	> \$18,000	53.0%	> \$18,000	53.0%	> \$18,000	
	56.0%	> \$40,000	56.0%	> \$20,000	56.0%	> \$20,000	56.0%	> \$20,000	
	59.0%	> \$44,000	59.0%	> \$22,000	59.0%	> \$22,000	59.0%	> \$22,000	
	62.0%	> \$52,000	62.0%	> \$26,000	62.0%	> \$26,000	62.0%	> \$26,000	
	65.0%	> \$64,000	65.0%	> \$32,000	65.0%	> \$32,000	65.0%	> \$32,000	
	69.0%	> \$76,000	69.0%	> \$38,000	69.0%	> \$38,000	69.0%	> \$38,000	
	72.0%	> \$88,000	72.0%	> \$44,000	72.0%	> \$44,000	72.0%	> \$44,000	
	75.0%	> \$100,000	75.0%	> \$50,000	75.0%	> \$50,000	75.0%	> \$50,000	
	78.0%	> \$120,000	78.0%	> \$60,000	78.0%	> \$60,000	78.0%	> \$60,000	
	81.0%	> \$140,000	81.0%	> \$70,000	81.0%	> \$70,000	81.0%	> \$70,000	
	84.0%	> \$160,000	84.0%	> \$80,000	84.0%	> \$80,000	84.0%	> \$80,000	
	87.0%	> \$180,000	87.0%	> \$90,000	87.0%	> \$90,000	87.0%	> \$90,000	
	89.0%	> \$200,000	89.0%	> \$100,000	89.0%	> \$100,000	89.0%	> \$100,000	
	90.0%	> \$300,000	90.0%	> \$150,000	90.0%	> \$150,000	90.0%	> \$150,000	
	91.0%	> \$400,000	91.0%	> \$200,000	91.0%	> \$200,000	91.0%	> \$200,000	
1949	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	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.
	22.0%	> \$4,000	22.0%	> \$2,000	22.0%	> \$2,000	22.0%	> \$2,000	
	26.0%	> \$8,000	26.0%	> \$4,000	26.0%	> \$4,000	26.0%	> \$4,000	
	30.0%	> \$12,000	30.0%	> \$6,000	30.0%	> \$6,000	30.0%	> \$6,000	
	34.0%	> \$16,000	34.0%	> \$8,000	34.0%	> \$8,000	34.0%	> \$8,000	
	38.0%	> \$20,000	38.0%	> \$10,000	38.0%	> \$10,000	38.0%	> \$10,000	
	43.0%	> \$24,000	43.0%	> \$12,000	43.0%	> \$12,000	43.0%	> \$12,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	47.0%	> \$28,000	47.0%	> \$14,000	47.0%	> \$14,000	47.0%	> \$14,000	
	50.0%	> \$32,000	50.0%	> \$16,000	50.0%	> \$16,000	50.0%	> \$16,000	
	53.0%	> \$36,000	53.0%	> \$18,000	53.0%	> \$18,000	53.0%	> \$18,000	
	56.0%	> \$40,000	56.0%	> \$20,000	56.0%	> \$20,000	56.0%	> \$20,000	
	59.0%	> \$44,000	59.0%	> \$22,000	59.0%	> \$22,000	59.0%	> \$22,000	
	62.0%	> \$52,000	62.0%	> \$26,000	62.0%	> \$26,000	62.0%	> \$26,000	
	65.0%	> \$64,000	65.0%	> \$32,000	65.0%	> \$32,000	65.0%	> \$32,000	
	69.0%	> \$76,000	69.0%	> \$38,000	69.0%	> \$38,000	69.0%	> \$38,000	
	72.0%	> \$88,000	72.0%	> \$44,000	72.0%	> \$44,000	72.0%	> \$44,000	
	75.0%	> \$100,000	75.0%	> \$50,000	75.0%	> \$50,000	75.0%	> \$50,000	
	78.0%	> \$120,000	78.0%	> \$60,000	78.0%	> \$60,000	78.0%	> \$60,000	
	81.0%	> \$140,000	81.0%	> \$70,000	81.0%	> \$70,000	81.0%	> \$70,000	
	84.0%	> \$160,000	84.0%	> \$80,000	84.0%	> \$80,000	84.0%	> \$80,000	
	87.0%	> \$180,000	87.0%	> \$90,000	87.0%	> \$90,000	87.0%	> \$90,000	
	89.0%	> \$200,000	89.0%	> \$100,000	89.0%	> \$100,000	89.0%	> \$100,000	
	90.0%	> \$300,000	90.0%	> \$150,000	90.0%	> \$150,000	90.0%	> \$150,000	
	91.0%	> \$400,000	91.0%	> \$200,000	91.0%	> \$200,000	91.0%	> \$200,000	
1948	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	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. The Revenue Act of 1948 allowed income-splitting by married couples. Last law to change rates was the Revenue Act of 1948.
	22.0%	> \$2,000	22.0%	> \$2,000	22.0%	> \$2,000	22.0%	> \$2,000	
	26.0%	> \$4,000	26.0%	> \$4,000	26.0%	> \$4,000	26.0%	> \$4,000	
	30.0%	> \$6,000	30.0%	> \$6,000	30.0%	> \$6,000	30.0%	> \$6,000	
	34.0%	> \$8,000	34.0%	> \$8,000	34.0%	> \$8,000	34.0%	> \$8,000	
	38.0%	> \$10,000	38.0%	> \$10,000	38.0%	> \$10,000	38.0%	> \$10,000	
	43.0%	> \$12,000	43.0%	> \$12,000	43.0%	> \$12,000	43.0%	> \$12,000	
	47.0%	> \$14,000	47.0%	> \$14,000	47.0%	> \$14,000	47.0%	> \$14,000	
	50.0%	> \$16,000	50.0%	> \$16,000	50.0%	> \$16,000	50.0%	> \$16,000	
	53.0%	> \$18,000	53.0%	> \$18,000	53.0%	> \$18,000	53.0%	> \$18,000	
	56.0%	> \$20,000	56.0%	> \$20,000	56.0%	> \$20,000	56.0%	> \$20,000	
	59.0%	> \$22,000	59.0%	> \$22,000	59.0%	> \$22,000	59.0%	> \$22,000	
	62.0%	> \$26,000	62.0%	> \$26,000	62.0%	> \$26,000	62.0%	> \$26,000	
	65.0%	> \$32,000	65.0%	> \$32,000	65.0%	> \$32,000	65.0%	> \$32,000	
	69.0%	> \$38,000	69.0%	> \$38,000	69.0%	> \$38,000	69.0%	> \$38,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	72.0%	> \$44,000	72.0%	> \$44,000	72.0%	> \$44,000	72.0%	> \$44,000	
	75.0%	> \$50,000	75.0%	> \$50,000	75.0%	> \$50,000	75.0%	> \$50,000	
	78.0%	> \$60,000	78.0%	> \$60,000	78.0%	> \$60,000	78.0%	> \$60,000	
	81.0%	> \$70,000	81.0%	> \$70,000	81.0%	> \$70,000	81.0%	> \$70,000	
	84.0%	> \$80,000	84.0%	> \$80,000	84.0%	> \$80,000	84.0%	> \$80,000	
	87.0%	> \$90,000	87.0%	> \$90,000	87.0%	> \$90,000	87.0%	> \$90,000	
	89.0%	> \$100,000	89.0%	> \$100,000	89.0%	> \$100,000	89.0%	> \$100,000	
	90.0%	> \$150,000	90.0%	> \$150,000	90.0%	> \$150,000	90.0%	> \$150,000	
	91.0%	> \$200,000	91.0%	> \$200,000	91.0%	> \$200,000	91.0%	> \$200,000	
1947	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	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 Internal Revenue Code of 1945.
	22.0%	> \$2,000	22.0%	> \$2,000	22.0%	> \$2,000	22.0%	> \$2,000	
	26.0%	> \$4,000	26.0%	> \$4,000	26.0%	> \$4,000	26.0%	> \$4,000	
	30.0%	> \$6,000	30.0%	> \$6,000	30.0%	> \$6,000	30.0%	> \$6,000	
	34.0%	> \$8,000	34.0%	> \$8,000	34.0%	> \$8,000	34.0%	> \$8,000	
	38.0%	> \$10,000	38.0%	> \$10,000	38.0%	> \$10,000	38.0%	> \$10,000	
	43.0%	> \$12,000	43.0%	> \$12,000	43.0%	> \$12,000	43.0%	> \$12,000	
	47.0%	> \$14,000	47.0%	> \$14,000	47.0%	> \$14,000	47.0%	> \$14,000	
	50.0%	> \$16,000	50.0%	> \$16,000	50.0%	> \$16,000	50.0%	> \$16,000	
	53.0%	> \$18,000	53.0%	> \$18,000	53.0%	> \$18,000	53.0%	> \$18,000	
	56.0%	> \$20,000	56.0%	> \$20,000	56.0%	> \$20,000	56.0%	> \$20,000	
	59.0%	> \$22,000	59.0%	> \$22,000	59.0%	> \$22,000	59.0%	> \$22,000	
	62.0%	> \$26,000	62.0%	> \$26,000	62.0%	> \$26,000	62.0%	> \$26,000	
	65.0%	> \$32,000	65.0%	> \$32,000	65.0%	> \$32,000	65.0%	> \$32,000	
	69.0%	> \$38,000	69.0%	> \$38,000	69.0%	> \$38,000	69.0%	> \$38,000	
	72.0%	> \$44,000	72.0%	> \$44,000	72.0%	> \$44,000	72.0%	> \$44,000	
	75.0%	> \$50,000	75.0%	> \$50,000	75.0%	> \$50,000	75.0%	> \$50,000	
	78.0%	> \$60,000	78.0%	> \$60,000	78.0%	> \$60,000	78.0%	> \$60,000	
	81.0%	> \$70,000	81.0%	> \$70,000	81.0%	> \$70,000	81.0%	> \$70,000	
	84.0%	> \$80,000	84.0%	> \$80,000	84.0%	> \$80,000	84.0%	> \$80,000	
	87.0%	> \$90,000	87.0%	> \$90,000	87.0%	> \$90,000	87.0%	> \$90,000	
	89.0%	> \$100,000	89.0%	> \$100,000	89.0%	> \$100,000	89.0%	> \$100,000	
	90.0%	> \$150,000	90.0%	> \$150,000	90.0%	> \$150,000	90.0%	> \$150,000	
	91.0%	> \$200,000	91.0%	> \$200,000	91.0%	> \$200,000	91.0%	> \$200,000	
1946	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	20.0%	> \$0	Tax rates include normal tax of 3 percent plus applicable surtax. Tax liability according to these rates was reduced by 5 percent,

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
									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.
	22.0%	> \$2,000	22.0%	> \$2,000	22.0%	> \$2,000	22.0%	> \$2,000	
	26.0%	> \$4,000	26.0%	> \$4,000	26.0%	> \$4,000	26.0%	> \$4,000	
	30.0%	> \$6,000	30.0%	> \$6,000	30.0%	> \$6,000	30.0%	> \$6,000	
	34.0%	> \$8,000	34.0%	> \$8,000	34.0%	> \$8,000	34.0%	> \$8,000	
	38.0%	> \$10,000	38.0%	> \$10,000	38.0%	> \$10,000	38.0%	> \$10,000	
	43.0%	> \$12,000	43.0%	> \$12,000	43.0%	> \$12,000	43.0%	> \$12,000	
	47.0%	> \$14,000	47.0%	> \$14,000	47.0%	> \$14,000	47.0%	> \$14,000	
	50.0%	> \$16,000	50.0%	> \$16,000	50.0%	> \$16,000	50.0%	> \$16,000	
	53.0%	> \$18,000	53.0%	> \$18,000	53.0%	> \$18,000	53.0%	> \$18,000	
	56.0%	> \$20,000	56.0%	> \$20,000	56.0%	> \$20,000	56.0%	> \$20,000	
	59.0%	> \$22,000	59.0%	> \$22,000	59.0%	> \$22,000	59.0%	> \$22,000	
	62.0%	> \$26,000	62.0%	> \$26,000	62.0%	> \$26,000	62.0%	> \$26,000	
	65.0%	> \$32,000	65.0%	> \$32,000	65.0%	> \$32,000	65.0%	> \$32,000	
	69.0%	> \$38,000	69.0%	> \$38,000	69.0%	> \$38,000	69.0%	> \$38,000	
	72.0%	> \$44,000	72.0%	> \$44,000	72.0%	> \$44,000	72.0%	> \$44,000	
	75.0%	> \$50,000	75.0%	> \$50,000	75.0%	> \$50,000	75.0%	> \$50,000	
	78.0%	> \$60,000	78.0%	> \$60,000	78.0%	> \$60,000	78.0%	> \$60,000	
	81.0%	> \$70,000	81.0%	> \$70,000	81.0%	> \$70,000	81.0%	> \$70,000	
	84.0%	> \$80,000	84.0%	> \$80,000	84.0%	> \$80,000	84.0%	> \$80,000	
	87.0%	> \$90,000	87.0%	> \$90,000	87.0%	> \$90,000	87.0%	> \$90,000	
	89.0%	> \$100,000	89.0%	> \$100,000	89.0%	> \$100,000	89.0%	> \$100,000	
	90.0%	> \$150,000	90.0%	> \$150,000	90.0%	> \$150,000	90.0%	> \$150,000	
	91.0%	> \$200,000	91.0%	> \$200,000	91.0%	> \$200,000	91.0%	> \$200,000	
1945	23.0%	> \$0	23.0%	> \$0	23.0%	> \$0	23.0%	> \$0	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 Code of 1945.
	25.0%	> \$2,000	25.0%	> \$2,000	25.0%	> \$2,000	25.0%	> \$2,000	
	29.0%	> \$4,000	29.0%	> \$4,000	29.0%	> \$4,000	29.0%	> \$4,000	
	33.0%	> \$6,000	33.0%	> \$6,000	33.0%	> \$6,000	33.0%	> \$6,000	
	37.0%	> \$8,000	37.0%	> \$8,000	37.0%	> \$8,000	37.0%	> \$8,000	
	41.0%	> \$10,000	41.0%	> \$10,000	41.0%	> \$10,000	41.0%	> \$10,000	
	46.0%	> \$12,000	46.0%	> \$12,000	46.0%	> \$12,000	46.0%	> \$12,000	
	50.0%	> \$14,000	50.0%	> \$14,000	50.0%	> \$14,000	50.0%	> \$14,000	
	53.0%	> \$16,000	53.0%	> \$16,000	53.0%	> \$16,000	53.0%	> \$16,000	
	56.0%	> \$18,000	56.0%	> \$18,000	56.0%	> \$18,000	56.0%	> \$18,000	
	59.0%	> \$20,000	59.0%	> \$20,000	59.0%	> \$20,000	59.0%	> \$20,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	62.0%	> \$22,000	62.0%	> \$22,000	62.0%	> \$22,000	62.0%	> \$22,000	
	65.0%	> \$26,000	65.0%	> \$26,000	65.0%	> \$26,000	65.0%	> \$26,000	
	68.0%	> \$32,000	68.0%	> \$32,000	68.0%	> \$32,000	68.0%	> \$32,000	
	72.0%	> \$38,000	72.0%	> \$38,000	72.0%	> \$38,000	72.0%	> \$38,000	
	75.0%	> \$44,000	75.0%	> \$44,000	75.0%	> \$44,000	75.0%	> \$44,000	
	78.0%	> \$50,000	78.0%	> \$50,000	78.0%	> \$50,000	78.0%	> \$50,000	
	81.0%	> \$60,000	81.0%	> \$60,000	81.0%	> \$60,000	81.0%	> \$60,000	
	84.0%	> \$70,000	84.0%	> \$70,000	84.0%	> \$70,000	84.0%	> \$70,000	
	87.0%	> \$80,000	87.0%	> \$80,000	87.0%	> \$80,000	87.0%	> \$80,000	
	90.0%	> \$90,000	90.0%	> \$90,000	90.0%	> \$90,000	90.0%	> \$90,000	
	92.0%	> \$100,000	92.0%	> \$100,000	92.0%	> \$100,000	92.0%	> \$100,000	
	93.0%	> \$150,000	93.0%	> \$150,000	93.0%	> \$150,000	93.0%	> \$150,000	
	94.0%	> \$200,000	94.0%	> \$200,000	94.0%	> \$200,000	94.0%	> \$200,000	
1944	23.0%	> \$0	23.0%	> \$0	23.0%	> \$0	23.0%	> \$0	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.
	25.0%	> \$2,000	25.0%	> \$2,000	25.0%	> \$2,000	25.0%	> \$2,000	
	29.0%	> \$4,000	29.0%	> \$4,000	29.0%	> \$4,000	29.0%	> \$4,000	
	33.0%	> \$6,000	33.0%	> \$6,000	33.0%	> \$6,000	33.0%	> \$6,000	
	37.0%	> \$8,000	37.0%	> \$8,000	37.0%	> \$8,000	37.0%	> \$8,000	
	41.0%	> \$10,000	41.0%	> \$10,000	41.0%	> \$10,000	41.0%	> \$10,000	
	46.0%	> \$12,000	46.0%	> \$12,000	46.0%	> \$12,000	46.0%	> \$12,000	
	50.0%	> \$14,000	50.0%	> \$14,000	50.0%	> \$14,000	50.0%	> \$14,000	
	53.0%	> \$16,000	53.0%	> \$16,000	53.0%	> \$16,000	53.0%	> \$16,000	
	56.0%	> \$18,000	56.0%	> \$18,000	56.0%	> \$18,000	56.0%	> \$18,000	
	59.0%	> \$20,000	59.0%	> \$20,000	59.0%	> \$20,000	59.0%	> \$20,000	
	62.0%	> \$22,000	62.0%	> \$22,000	62.0%	> \$22,000	62.0%	> \$22,000	
	65.0%	> \$26,000	65.0%	> \$26,000	65.0%	> \$26,000	65.0%	> \$26,000	
	68.0%	> \$32,000	68.0%	> \$32,000	68.0%	> \$32,000	68.0%	> \$32,000	
	72.0%	> \$38,000	72.0%	> \$38,000	72.0%	> \$38,000	72.0%	> \$38,000	
	75.0%	> \$44,000	75.0%	> \$44,000	75.0%	> \$44,000	75.0%	> \$44,000	
	78.0%	> \$50,000	78.0%	> \$50,000	78.0%	> \$50,000	78.0%	> \$50,000	
	81.0%	> \$60,000	81.0%	> \$60,000	81.0%	> \$60,000	81.0%	> \$60,000	
	84.0%	> \$70,000	84.0%	> \$70,000	84.0%	> \$70,000	84.0%	> \$70,000	
	87.0%	> \$80,000	87.0%	> \$80,000	87.0%	> \$80,000	87.0%	> \$80,000	
	90.0%	> \$90,000	90.0%	> \$90,000	90.0%	> \$90,000	90.0%	> \$90,000	
	92.0%	> \$100,000	92.0%	> \$100,000	92.0%	> \$100,000	92.0%	> \$100,000	
	93.0%	> \$150,000	93.0%	> \$150,000	93.0%	> \$150,000	93.0%	> \$150,000	
	94.0%	> \$200,000	94.0%	> \$200,000	94.0%	> \$200,000	94.0%	> \$200,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
1943	19.0%	> \$0	19.0%	> \$0	19.0%	> \$0	19.0%	> \$0	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.
	22.0%	> \$2,000	22.0%	> \$2,000	22.0%	> \$2,000	22.0%	> \$2,000	
	26.0%	> \$4,000	26.0%	> \$4,000	26.0%	> \$4,000	26.0%	> \$4,000	
	30.0%	> \$6,000	30.0%	> \$6,000	30.0%	> \$6,000	30.0%	> \$6,000	
	34.0%	> \$8,000	34.0%	> \$8,000	34.0%	> \$8,000	34.0%	> \$8,000	
	38.0%	> \$10,000	38.0%	> \$10,000	38.0%	> \$10,000	38.0%	> \$10,000	
	42.0%	> \$12,000	42.0%	> \$12,000	42.0%	> \$12,000	42.0%	> \$12,000	
	46.0%	> \$14,000	46.0%	> \$14,000	46.0%	> \$14,000	46.0%	> \$14,000	
	49.0%	> \$16,000	49.0%	> \$16,000	49.0%	> \$16,000	49.0%	> \$16,000	
	52.0%	> \$18,000	52.0%	> \$18,000	52.0%	> \$18,000	52.0%	> \$18,000	
	55.0%	> \$20,000	55.0%	> \$20,000	55.0%	> \$20,000	55.0%	> \$20,000	
	58.0%	> \$22,000	58.0%	> \$22,000	58.0%	> \$22,000	58.0%	> \$22,000	
	61.0%	> \$26,000	61.0%	> \$26,000	61.0%	> \$26,000	61.0%	> \$26,000	
	64.0%	> \$32,000	64.0%	> \$32,000	64.0%	> \$32,000	64.0%	> \$32,000	
	67.0%	> \$38,000	67.0%	> \$38,000	67.0%	> \$38,000	67.0%	> \$38,000	
	69.0%	> \$44,000	69.0%	> \$44,000	69.0%	> \$44,000	69.0%	> \$44,000	
	72.0%	> \$50,000	72.0%	> \$50,000	72.0%	> \$50,000	72.0%	> \$50,000	
	75.0%	> \$60,000	75.0%	> \$60,000	75.0%	> \$60,000	75.0%	> \$60,000	
	78.0%	> \$70,000	78.0%	> \$70,000	78.0%	> \$70,000	78.0%	> \$70,000	
	81.0%	> \$80,000	81.0%	> \$80,000	81.0%	> \$80,000	81.0%	> \$80,000	
	83.0%	> \$90,000	83.0%	> \$90,000	83.0%	> \$90,000	83.0%	> \$90,000	
	85.0%	> \$100,000	85.0%	> \$100,000	85.0%	> \$100,000	85.0%	> \$100,000	
	87.0%	> \$150,000	87.0%	> \$150,000	87.0%	> \$150,000	87.0%	> \$150,000	
	88.0%	> \$200,000	88.0%	> \$200,000	88.0%	> \$200,000	88.0%	> \$200,000	
1942	19.0%	> \$0	19.0%	> \$0	19.0%	> \$0	19.0%	> \$0	Tax rates include normal tax of 6 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1942.
	22.0%	> \$2,000	22.0%	> \$2,000	22.0%	> \$2,000	22.0%	> \$2,000	
	26.0%	> \$4,000	26.0%	> \$4,000	26.0%	> \$4,000	26.0%	> \$4,000	
	30.0%	> \$6,000	30.0%	> \$6,000	30.0%	> \$6,000	30.0%	> \$6,000	
	34.0%	> \$8,000	34.0%	> \$8,000	34.0%	> \$8,000	34.0%	> \$8,000	
	38.0%	> \$10,000	38.0%	> \$10,000	38.0%	> \$10,000	38.0%	> \$10,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	42.0%	> \$12,000	42.0%	> \$12,000	42.0%	> \$12,000	42.0%	> \$12,000	
	46.0%	> \$14,000	46.0%	> \$14,000	46.0%	> \$14,000	46.0%	> \$14,000	
	49.0%	> \$16,000	49.0%	> \$16,000	49.0%	> \$16,000	49.0%	> \$16,000	
	52.0%	> \$18,000	52.0%	> \$18,000	52.0%	> \$18,000	52.0%	> \$18,000	
	55.0%	> \$20,000	55.0%	> \$20,000	55.0%	> \$20,000	55.0%	> \$20,000	
	58.0%	> \$22,000	58.0%	> \$22,000	58.0%	> \$22,000	58.0%	> \$22,000	
	61.0%	> \$26,000	61.0%	> \$26,000	61.0%	> \$26,000	61.0%	> \$26,000	
	64.0%	> \$32,000	64.0%	> \$32,000	64.0%	> \$32,000	64.0%	> \$32,000	
	67.0%	> \$38,000	67.0%	> \$38,000	67.0%	> \$38,000	67.0%	> \$38,000	
	69.0%	> \$44,000	69.0%	> \$44,000	69.0%	> \$44,000	69.0%	> \$44,000	
	72.0%	> \$50,000	72.0%	> \$50,000	72.0%	> \$50,000	72.0%	> \$50,000	
	75.0%	> \$60,000	75.0%	> \$60,000	75.0%	> \$60,000	75.0%	> \$60,000	
	78.0%	> \$70,000	78.0%	> \$70,000	78.0%	> \$70,000	78.0%	> \$70,000	
	81.0%	> \$80,000	81.0%	> \$80,000	81.0%	> \$80,000	81.0%	> \$80,000	
	83.0%	> \$90,000	83.0%	> \$90,000	83.0%	> \$90,000	83.0%	> \$90,000	
	85.0%	> \$100,000	85.0%	> \$100,000	85.0%	> \$100,000	85.0%	> \$100,000	
	87.0%	> \$150,000	87.0%	> \$150,000	87.0%	> \$150,000	87.0%	> \$150,000	
	88.0%	> \$200,000	88.0%	> \$200,000	88.0%	> \$200,000	88.0%	> \$200,000	
1941	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1941.
	13.0%	> \$2,000	13.0%	> \$2,000	13.0%	> \$2,000	13.0%	> \$2,000	
	17.0%	> \$4,000	17.0%	> \$4,000	17.0%	> \$4,000	17.0%	> \$4,000	
	21.0%	> \$6,000	21.0%	> \$6,000	21.0%	> \$6,000	21.0%	> \$6,000	
	25.0%	> \$8,000	25.0%	> \$8,000	25.0%	> \$8,000	25.0%	> \$8,000	
	29.0%	> \$10,000	29.0%	> \$10,000	29.0%	> \$10,000	29.0%	> \$10,000	
	33.0%	> \$12,000	33.0%	> \$12,000	33.0%	> \$12,000	33.0%	> \$12,000	
	36.0%	> \$14,000	36.0%	> \$14,000	36.0%	> \$14,000	36.0%	> \$14,000	
	39.0%	> \$16,000	39.0%	> \$16,000	39.0%	> \$16,000	39.0%	> \$16,000	
	42.0%	> \$18,000	42.0%	> \$18,000	42.0%	> \$18,000	42.0%	> \$18,000	
	45.0%	> \$20,000	45.0%	> \$20,000	45.0%	> \$20,000	45.0%	> \$20,000	
	48.0%	> \$22,000	48.0%	> \$22,000	48.0%	> \$22,000	48.0%	> \$22,000	
	51.0%	> \$26,000	51.0%	> \$26,000	51.0%	> \$26,000	51.0%	> \$26,000	
	54.0%	> \$32,000	54.0%	> \$32,000	54.0%	> \$32,000	54.0%	> \$32,000	
	57.0%	> \$38,000	57.0%	> \$38,000	57.0%	> \$38,000	57.0%	> \$38,000	
	59.0%	> \$44,000	59.0%	> \$44,000	59.0%	> \$44,000	59.0%	> \$44,000	
	61.0%	> \$50,000	61.0%	> \$50,000	61.0%	> \$50,000	61.0%	> \$50,000	
	63.0%	> \$60,000	63.0%	> \$60,000	63.0%	> \$60,000	63.0%	> \$60,000	
	65.0%	> \$70,000	65.0%	> \$70,000	65.0%	> \$70,000	65.0%	> \$70,000	
	67.0%	> \$80,000	67.0%	> \$80,000	67.0%	> \$80,000	67.0%	> \$80,000	
	68.0%	> \$90,000	68.0%	> \$90,000	68.0%	> \$90,000	68.0%	> \$90,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	69.0%	> \$100,000	69.0%	> \$100,000	69.0%	> \$100,000	69.0%	> \$100,000	
	70.0%	> \$150,000	70.0%	> \$150,000	70.0%	> \$150,000	70.0%	> \$150,000	
	71.0%	> \$200,000	71.0%	> \$200,000	71.0%	> \$200,000	71.0%	> \$200,000	
	73.0%	> \$250,000	73.0%	> \$250,000	73.0%	> \$250,000	73.0%	> \$250,000	
	75.0%	> \$300,000	75.0%	> \$300,000	75.0%	> \$300,000	75.0%	> \$300,000	
	76.0%	> \$400,000	76.0%	> \$400,000	76.0%	> \$400,000	76.0%	> \$400,000	
	77.0%	> \$500,000	77.0%	> \$500,000	77.0%	> \$500,000	77.0%	> \$500,000	
	78.0%	> \$750,000	78.0%	> \$750,000	78.0%	> \$750,000	78.0%	> \$750,000	
	79.0%	> \$1,000,000	79.0%	> \$1,000,000	79.0%	> \$1,000,000	79.0%	> \$1,000,000	
	80.0%	> \$2,000,000	80.0%	> \$2,000,000	80.0%	> \$2,000,000	80.0%	> \$2,000,000	
	81.0%	> \$5,000,000	81.0%	> \$5,000,000	81.0%	> \$5,000,000	81.0%	> \$5,000,000	
1940(A)	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	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.
	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	
	10.0%	> \$6,000	10.0%	> \$6,000	10.0%	> \$6,000	10.0%	> \$6,000	
	12.0%	> \$8,000	12.0%	> \$8,000	12.0%	> \$8,000	12.0%	> \$8,000	
	14.0%	> \$10,000	14.0%	> \$10,000	14.0%	> \$10,000	14.0%	> \$10,000	
	16.0%	> \$12,000	16.0%	> \$12,000	16.0%	> \$12,000	16.0%	> \$12,000	
	19.0%	> \$14,000	19.0%	> \$14,000	19.0%	> \$14,000	19.0%	> \$14,000	
	22.0%	> \$16,000	22.0%	> \$16,000	22.0%	> \$16,000	22.0%	> \$16,000	
	25.0%	> \$18,000	25.0%	> \$18,000	25.0%	> \$18,000	25.0%	> \$18,000	
	28.0%	> \$20,000	28.0%	> \$20,000	28.0%	> \$20,000	28.0%	> \$20,000	
	31.0%	> \$22,000	31.0%	> \$22,000	31.0%	> \$22,000	31.0%	> \$22,000	
	34.0%	> \$26,000	34.0%	> \$26,000	34.0%	> \$26,000	34.0%	> \$26,000	
	37.0%	> \$32,000	37.0%	> \$32,000	37.0%	> \$32,000	37.0%	> \$32,000	
	40.0%	> \$38,000	40.0%	> \$38,000	40.0%	> \$38,000	40.0%	> \$38,000	
	44.0%	> \$44,000	44.0%	> \$44,000	44.0%	> \$44,000	44.0%	> \$44,000	
	48.0%	> \$50,000	48.0%	> \$50,000	48.0%	> \$50,000	48.0%	> \$50,000	
	51.0%	> \$60,000	51.0%	> \$60,000	51.0%	> \$60,000	51.0%	> \$60,000	
	54.0%	> \$70,000	54.0%	> \$70,000	54.0%	> \$70,000	54.0%	> \$70,000	
	57.0%	> \$80,000	57.0%	> \$80,000	57.0%	> \$80,000	57.0%	> \$80,000	
	60.0%	> \$90,000	60.0%	> \$90,000	60.0%	> \$90,000	60.0%	> \$90,000	
	62.0%	> \$100,000	62.0%	> \$100,000	62.0%	> \$100,000	62.0%	> \$100,000	
	64.0%	> \$150,000	64.0%	> \$150,000	64.0%	> \$150,000	64.0%	> \$150,000	
	66.0%	> \$200,000	66.0%	> \$200,000	66.0%	> \$200,000	66.0%	> \$200,000	
	68.0%	> \$250,000	68.0%	> \$250,000	68.0%	> \$250,000	68.0%	> \$250,000	
	70.0%	> \$300,000	70.0%	> \$300,000	70.0%	> \$300,000	70.0%	> \$300,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	72.0%	> \$400,000	72.0%	> \$400,000	72.0%	> \$400,000	72.0%	> \$400,000	
	74.0%	> \$500,000	74.0%	> \$500,000	74.0%	> \$500,000	74.0%	> \$500,000	
	76.0%	> \$750,000	76.0%	> \$750,000	76.0%	> \$750,000	76.0%	> \$750,000	
	77.0%	> \$1,000,000	77.0%	> \$1,000,000	77.0%	> \$1,000,000	77.0%	> \$1,000,000	
	78.0%	> \$2,000,000	78.0%	> \$2,000,000	78.0%	> \$2,000,000	78.0%	> \$2,000,000	
	79.0%	> \$5,000,000	79.0%	> \$5,000,000	79.0%	> \$5,000,000	79.0%	> \$5,000,000	
1939	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1938.
	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	
	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	
	10.0%	> \$8,000	10.0%	> \$8,000	10.0%	> \$8,000	10.0%	> \$8,000	
	11.0%	> \$10,000	11.0%	> \$10,000	11.0%	> \$10,000	11.0%	> \$10,000	
	12.0%	> \$12,000	12.0%	> \$12,000	12.0%	> \$12,000	12.0%	> \$12,000	
	13.0%	> \$14,000	13.0%	> \$14,000	13.0%	> \$14,000	13.0%	> \$14,000	
	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	
	17.0%	> \$18,000	17.0%	> \$18,000	17.0%	> \$18,000	17.0%	> \$18,000	
	19.0%	> \$20,000	19.0%	> \$20,000	19.0%	> \$20,000	19.0%	> \$20,000	
	21.0%	> \$22,000	21.0%	> \$22,000	21.0%	> \$22,000	21.0%	> \$22,000	
	23.0%	> \$26,000	23.0%	> \$26,000	23.0%	> \$26,000	23.0%	> \$26,000	
	25.0%	> \$32,000	25.0%	> \$32,000	25.0%	> \$32,000	25.0%	> \$32,000	
	28.0%	> \$38,000	28.0%	> \$38,000	28.0%	> \$38,000	28.0%	> \$38,000	
	31.0%	> \$44,000	31.0%	> \$44,000	31.0%	> \$44,000	31.0%	> \$44,000	
	35.0%	> \$50,000	35.0%	> \$50,000	35.0%	> \$50,000	35.0%	> \$50,000	
	39.0%	> \$56,000	39.0%	> \$56,000	39.0%	> \$56,000	39.0%	> \$56,000	
	43.0%	> \$62,000	43.0%	> \$62,000	43.0%	> \$62,000	43.0%	> \$62,000	
	47.0%	> \$68,000	47.0%	> \$68,000	47.0%	> \$68,000	47.0%	> \$68,000	
	51.0%	> \$74,000	51.0%	> \$74,000	51.0%	> \$74,000	51.0%	> \$74,000	
	55.0%	> \$80,000	55.0%	> \$80,000	55.0%	> \$80,000	55.0%	> \$80,000	
	59.0%	> \$90,000	59.0%	> \$90,000	59.0%	> \$90,000	59.0%	> \$90,000	
	62.0%	> \$100,000	62.0%	> \$100,000	62.0%	> \$100,000	62.0%	> \$100,000	
	64.0%	> \$150,000	64.0%	> \$150,000	64.0%	> \$150,000	64.0%	> \$150,000	
	66.0%	> \$200,000	66.0%	> \$200,000	66.0%	> \$200,000	66.0%	> \$200,000	
	68.0%	> \$250,000	68.0%	> \$250,000	68.0%	> \$250,000	68.0%	> \$250,000	
	70.0%	> \$300,000	70.0%	> \$300,000	70.0%	> \$300,000	70.0%	> \$300,000	
	72.0%	> \$400,000	72.0%	> \$400,000	72.0%	> \$400,000	72.0%	> \$400,000	
	74.0%	> \$500,000	74.0%	> \$500,000	74.0%	> \$500,000	74.0%	> \$500,000	
	76.0%	> \$750,000	76.0%	> \$750,000	76.0%	> \$750,000	76.0%	> \$750,000	
	77.0%	> \$1,000,000	77.0%	> \$1,000,000	77.0%	> \$1,000,000	77.0%	> \$1,000,000	
	78.0%	> \$2,000,000	78.0%	> \$2,000,000	78.0%	> \$2,000,000	78.0%	> \$2,000,000	
	79.0%	> \$5,000,000	79.0%	> \$5,000,000	79.0%	> \$5,000,000	79.0%	> \$5,000,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
1938	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1938.
	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	
	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	
	10.0%	> \$8,000	10.0%	> \$8,000	10.0%	> \$8,000	10.0%	> \$8,000	
	11.0%	> \$10,000	11.0%	> \$10,000	11.0%	> \$10,000	11.0%	> \$10,000	
	12.0%	> \$12,000	12.0%	> \$12,000	12.0%	> \$12,000	12.0%	> \$12,000	
	13.0%	> \$14,000	13.0%	> \$14,000	13.0%	> \$14,000	13.0%	> \$14,000	
	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	
	17.0%	> \$18,000	17.0%	> \$18,000	17.0%	> \$18,000	17.0%	> \$18,000	
	19.0%	> \$20,000	19.0%	> \$20,000	19.0%	> \$20,000	19.0%	> \$20,000	
	21.0%	> \$22,000	21.0%	> \$22,000	21.0%	> \$22,000	21.0%	> \$22,000	
	23.0%	> \$26,000	23.0%	> \$26,000	23.0%	> \$26,000	23.0%	> \$26,000	
	25.0%	> \$32,000	25.0%	> \$32,000	25.0%	> \$32,000	25.0%	> \$32,000	
	28.0%	> \$38,000	28.0%	> \$38,000	28.0%	> \$38,000	28.0%	> \$38,000	
	31.0%	> \$44,000	31.0%	> \$44,000	31.0%	> \$44,000	31.0%	> \$44,000	
	35.0%	> \$50,000	35.0%	> \$50,000	35.0%	> \$50,000	35.0%	> \$50,000	
	39.0%	> \$56,000	39.0%	> \$56,000	39.0%	> \$56,000	39.0%	> \$56,000	
	43.0%	> \$62,000	43.0%	> \$62,000	43.0%	> \$62,000	43.0%	> \$62,000	
	47.0%	> \$68,000	47.0%	> \$68,000	47.0%	> \$68,000	47.0%	> \$68,000	
	51.0%	> \$74,000	51.0%	> \$74,000	51.0%	> \$74,000	51.0%	> \$74,000	
	55.0%	> \$80,000	55.0%	> \$80,000	55.0%	> \$80,000	55.0%	> \$80,000	
	59.0%	> \$90,000	59.0%	> \$90,000	59.0%	> \$90,000	59.0%	> \$90,000	
	62.0%	> \$100,000	62.0%	> \$100,000	62.0%	> \$100,000	62.0%	> \$100,000	
	64.0%	> \$150,000	64.0%	> \$150,000	64.0%	> \$150,000	64.0%	> \$150,000	
	66.0%	> \$200,000	66.0%	> \$200,000	66.0%	> \$200,000	66.0%	> \$200,000	
	68.0%	> \$250,000	68.0%	> \$250,000	68.0%	> \$250,000	68.0%	> \$250,000	
	70.0%	> \$300,000	70.0%	> \$300,000	70.0%	> \$300,000	70.0%	> \$300,000	
	72.0%	> \$400,000	72.0%	> \$400,000	72.0%	> \$400,000	72.0%	> \$400,000	
	74.0%	> \$500,000	74.0%	> \$500,000	74.0%	> \$500,000	74.0%	> \$500,000	
	76.0%	> \$750,000	76.0%	> \$750,000	76.0%	> \$750,000	76.0%	> \$750,000	
	77.0%	> \$1,000,000	77.0%	> \$1,000,000	77.0%	> \$1,000,000	77.0%	> \$1,000,000	
	78.0%	> \$2,000,000	78.0%	> \$2,000,000	78.0%	> \$2,000,000	78.0%	> \$2,000,000	
	79.0%	> \$5,000,000	79.0%	> \$5,000,000	79.0%	> \$5,000,000	79.0%	> \$5,000,000	
1937	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1936.
	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	
	10.0%	> \$8,000	10.0%	> \$8,000	10.0%	> \$8,000	10.0%	> \$8,000	
	11.0%	> \$10,000	11.0%	> \$10,000	11.0%	> \$10,000	11.0%	> \$10,000	
	12.0%	> \$12,000	12.0%	> \$12,000	12.0%	> \$12,000	12.0%	> \$12,000	
	13.0%	> \$14,000	13.0%	> \$14,000	13.0%	> \$14,000	13.0%	> \$14,000	
	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	
	17.0%	> \$18,000	17.0%	> \$18,000	17.0%	> \$18,000	17.0%	> \$18,000	
	19.0%	> \$20,000	19.0%	> \$20,000	19.0%	> \$20,000	19.0%	> \$20,000	
	21.0%	> \$22,000	21.0%	> \$22,000	21.0%	> \$22,000	21.0%	> \$22,000	
	23.0%	> \$26,000	23.0%	> \$26,000	23.0%	> \$26,000	23.0%	> \$26,000	
	25.0%	> \$32,000	25.0%	> \$32,000	25.0%	> \$32,000	25.0%	> \$32,000	
	28.0%	> \$38,000	28.0%	> \$38,000	28.0%	> \$38,000	28.0%	> \$38,000	
	31.0%	> \$44,000	31.0%	> \$44,000	31.0%	> \$44,000	31.0%	> \$44,000	
	35.0%	> \$50,000	35.0%	> \$50,000	35.0%	> \$50,000	35.0%	> \$50,000	
	39.0%	> \$56,000	39.0%	> \$56,000	39.0%	> \$56,000	39.0%	> \$56,000	
	43.0%	> \$62,000	43.0%	> \$62,000	43.0%	> \$62,000	43.0%	> \$62,000	
	47.0%	> \$68,000	47.0%	> \$68,000	47.0%	> \$68,000	47.0%	> \$68,000	
	51.0%	> \$74,000	51.0%	> \$74,000	51.0%	> \$74,000	51.0%	> \$74,000	
	55.0%	> \$80,000	55.0%	> \$80,000	55.0%	> \$80,000	55.0%	> \$80,000	
	59.0%	> \$90,000	59.0%	> \$90,000	59.0%	> \$90,000	59.0%	> \$90,000	
	62.0%	> \$100,000	62.0%	> \$100,000	62.0%	> \$100,000	62.0%	> \$100,000	
	64.0%	> \$150,000	64.0%	> \$150,000	64.0%	> \$150,000	64.0%	> \$150,000	
	66.0%	> \$200,000	66.0%	> \$200,000	66.0%	> \$200,000	66.0%	> \$200,000	
	68.0%	> \$250,000	68.0%	> \$250,000	68.0%	> \$250,000	68.0%	> \$250,000	
	70.0%	> \$300,000	70.0%	> \$300,000	70.0%	> \$300,000	70.0%	> \$300,000	
	72.0%	> \$400,000	72.0%	> \$400,000	72.0%	> \$400,000	72.0%	> \$400,000	
	74.0%	> \$500,000	74.0%	> \$500,000	74.0%	> \$500,000	74.0%	> \$500,000	
	76.0%	> \$750,000	76.0%	> \$750,000	76.0%	> \$750,000	76.0%	> \$750,000	
	77.0%	> \$1,000,000	77.0%	> \$1,000,000	77.0%	> \$1,000,000	77.0%	> \$1,000,000	
	78.0%	> \$2,000,000	78.0%	> \$2,000,000	78.0%	> \$2,000,000	78.0%	> \$2,000,000	
	79.0%	> \$5,000,000	79.0%	> \$5,000,000	79.0%	> \$5,000,000	79.0%	> \$5,000,000	
1936	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1936.
	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	
	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	
	10.0%	> \$8,000	10.0%	> \$8,000	10.0%	> \$8,000	10.0%	> \$8,000	
	11.0%	> \$10,000	11.0%	> \$10,000	11.0%	> \$10,000	11.0%	> \$10,000	
	12.0%	> \$12,000	12.0%	> \$12,000	12.0%	> \$12,000	12.0%	> \$12,000	
	13.0%	> \$14,000	13.0%	> \$14,000	13.0%	> \$14,000	13.0%	> \$14,000	
	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	17.0%	> \$18,000	17.0%	> \$18,000	17.0%	> \$18,000	17.0%	> \$18,000	
	19.0%	> \$20,000	19.0%	> \$20,000	19.0%	> \$20,000	19.0%	> \$20,000	
	21.0%	> \$22,000	21.0%	> \$22,000	21.0%	> \$22,000	21.0%	> \$22,000	
	23.0%	> \$26,000	23.0%	> \$26,000	23.0%	> \$26,000	23.0%	> \$26,000	
	25.0%	> \$32,000	25.0%	> \$32,000	25.0%	> \$32,000	25.0%	> \$32,000	
	28.0%	> \$38,000	28.0%	> \$38,000	28.0%	> \$38,000	28.0%	> \$38,000	
	31.0%	> \$44,000	31.0%	> \$44,000	31.0%	> \$44,000	31.0%	> \$44,000	
	35.0%	> \$50,000	35.0%	> \$50,000	35.0%	> \$50,000	35.0%	> \$50,000	
	39.0%	> \$56,000	39.0%	> \$56,000	39.0%	> \$56,000	39.0%	> \$56,000	
	43.0%	> \$62,000	43.0%	> \$62,000	43.0%	> \$62,000	43.0%	> \$62,000	
	47.0%	> \$68,000	47.0%	> \$68,000	47.0%	> \$68,000	47.0%	> \$68,000	
	51.0%	> \$74,000	51.0%	> \$74,000	51.0%	> \$74,000	51.0%	> \$74,000	
	55.0%	> \$80,000	55.0%	> \$80,000	55.0%	> \$80,000	55.0%	> \$80,000	
	59.0%	> \$90,000	59.0%	> \$90,000	59.0%	> \$90,000	59.0%	> \$90,000	
	62.0%	> \$100,000	62.0%	> \$100,000	62.0%	> \$100,000	62.0%	> \$100,000	
	64.0%	> \$150,000	64.0%	> \$150,000	64.0%	> \$150,000	64.0%	> \$150,000	
	66.0%	> \$200,000	66.0%	> \$200,000	66.0%	> \$200,000	66.0%	> \$200,000	
	68.0%	> \$250,000	68.0%	> \$250,000	68.0%	> \$250,000	68.0%	> \$250,000	
	70.0%	> \$300,000	70.0%	> \$300,000	70.0%	> \$300,000	70.0%	> \$300,000	
	72.0%	> \$400,000	72.0%	> \$400,000	72.0%	> \$400,000	72.0%	> \$400,000	
	74.0%	> \$500,000	74.0%	> \$500,000	74.0%	> \$500,000	74.0%	> \$500,000	
	76.0%	> \$750,000	76.0%	> \$750,000	76.0%	> \$750,000	76.0%	> \$750,000	
	77.0%	> \$1,000,000	77.0%	> \$1,000,000	77.0%	> \$1,000,000	77.0%	> \$1,000,000	
	78.0%	> \$2,000,000	78.0%	> \$2,000,000	78.0%	> \$2,000,000	78.0%	> \$2,000,000	
	79.0%	> \$5,000,000	79.0%	> \$5,000,000	79.0%	> \$5,000,000	79.0%	> \$5,000,000	
1935	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1934.
	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	
	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	
	10.0%	> \$8,000	10.0%	> \$8,000	10.0%	> \$8,000	10.0%	> \$8,000	
	11.0%	> \$10,000	11.0%	> \$10,000	11.0%	> \$10,000	11.0%	> \$10,000	
	12.0%	> \$12,000	12.0%	> \$12,000	12.0%	> \$12,000	12.0%	> \$12,000	
	13.0%	> \$14,000	13.0%	> \$14,000	13.0%	> \$14,000	13.0%	> \$14,000	
	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	
	17.0%	> \$18,000	17.0%	> \$18,000	17.0%	> \$18,000	17.0%	> \$18,000	
	19.0%	> \$20,000	19.0%	> \$20,000	19.0%	> \$20,000	19.0%	> \$20,000	
	21.0%	> \$22,000	21.0%	> \$22,000	21.0%	> \$22,000	21.0%	> \$22,000	
	23.0%	> \$26,000	23.0%	> \$26,000	23.0%	> \$26,000	23.0%	> \$26,000	
	25.0%	> \$32,000	25.0%	> \$32,000	25.0%	> \$32,000	25.0%	> \$32,000	
	28.0%	> \$38,000	28.0%	> \$38,000	28.0%	> \$38,000	28.0%	> \$38,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	31.0%	> \$44,000	31.0%	> \$44,000	31.0%	> \$44,000	31.0%	> \$44,000	
	34.0%	> \$50,000	34.0%	> \$50,000	34.0%	> \$50,000	34.0%	> \$50,000	
	37.0%	> \$56,000	37.0%	> \$56,000	37.0%	> \$56,000	37.0%	> \$56,000	
	40.0%	> \$62,000	40.0%	> \$62,000	40.0%	> \$62,000	40.0%	> \$62,000	
	43.0%	> \$68,000	43.0%	> \$68,000	43.0%	> \$68,000	43.0%	> \$68,000	
	46.0%	> \$74,000	46.0%	> \$74,000	46.0%	> \$74,000	46.0%	> \$74,000	
	49.0%	> \$80,000	49.0%	> \$80,000	49.0%	> \$80,000	49.0%	> \$80,000	
	54.0%	> \$90,000	54.0%	> \$90,000	54.0%	> \$90,000	54.0%	> \$90,000	
	56.0%	> \$100,000	56.0%	> \$100,000	56.0%	> \$100,000	56.0%	> \$100,000	
	57.0%	> \$150,000	57.0%	> \$150,000	57.0%	> \$150,000	57.0%	> \$150,000	
	58.0%	> \$200,000	58.0%	> \$200,000	58.0%	> \$200,000	58.0%	> \$200,000	
	59.0%	> \$300,000	59.0%	> \$300,000	59.0%	> \$300,000	59.0%	> \$300,000	
	60.0%	> \$400,000	60.0%	> \$400,000	60.0%	> \$400,000	60.0%	> \$400,000	
	61.0%	> \$500,000	61.0%	> \$500,000	61.0%	> \$500,000	61.0%	> \$500,000	
	62.0%	> \$750,000	62.0%	> \$750,000	62.0%	> \$750,000	62.0%	> \$750,000	
	63.0%	> \$1,000,000	63.0%	> \$1,000,000	63.0%	> \$1,000,000	63.0%	> \$1,000,000	
1934	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1934.
	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	
	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	
	10.0%	> \$8,000	10.0%	> \$8,000	10.0%	> \$8,000	10.0%	> \$8,000	
	11.0%	> \$10,000	11.0%	> \$10,000	11.0%	> \$10,000	11.0%	> \$10,000	
	12.0%	> \$12,000	12.0%	> \$12,000	12.0%	> \$12,000	12.0%	> \$12,000	
	13.0%	> \$14,000	13.0%	> \$14,000	13.0%	> \$14,000	13.0%	> \$14,000	
	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	
	17.0%	> \$18,000	17.0%	> \$18,000	17.0%	> \$18,000	17.0%	> \$18,000	
	19.0%	> \$20,000	19.0%	> \$20,000	19.0%	> \$20,000	19.0%	> \$20,000	
	21.0%	> \$22,000	21.0%	> \$22,000	21.0%	> \$22,000	21.0%	> \$22,000	
	23.0%	> \$26,000	23.0%	> \$26,000	23.0%	> \$26,000	23.0%	> \$26,000	
	25.0%	> \$32,000	25.0%	> \$32,000	25.0%	> \$32,000	25.0%	> \$32,000	
	28.0%	> \$38,000	28.0%	> \$38,000	28.0%	> \$38,000	28.0%	> \$38,000	
	31.0%	> \$44,000	31.0%	> \$44,000	31.0%	> \$44,000	31.0%	> \$44,000	
	34.0%	> \$50,000	34.0%	> \$50,000	34.0%	> \$50,000	34.0%	> \$50,000	
	37.0%	> \$56,000	37.0%	> \$56,000	37.0%	> \$56,000	37.0%	> \$56,000	
	40.0%	> \$62,000	40.0%	> \$62,000	40.0%	> \$62,000	40.0%	> \$62,000	
	43.0%	> \$68,000	43.0%	> \$68,000	43.0%	> \$68,000	43.0%	> \$68,000	
	46.0%	> \$74,000	46.0%	> \$74,000	46.0%	> \$74,000	46.0%	> \$74,000	
	49.0%	> \$80,000	49.0%	> \$80,000	49.0%	> \$80,000	49.0%	> \$80,000	
	54.0%	> \$90,000	54.0%	> \$90,000	54.0%	> \$90,000	54.0%	> \$90,000	
	56.0%	> \$100,000	56.0%	> \$100,000	56.0%	> \$100,000	56.0%	> \$100,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	57.0%	> \$150,000	57.0%	> \$150,000	57.0%	> \$150,000	57.0%	> \$150,000	
	58.0%	> \$200,000	58.0%	> \$200,000	58.0%	> \$200,000	58.0%	> \$200,000	
	59.0%	> \$300,000	59.0%	> \$300,000	59.0%	> \$300,000	59.0%	> \$300,000	
	60.0%	> \$400,000	60.0%	> \$400,000	60.0%	> \$400,000	60.0%	> \$400,000	
	61.0%	> \$500,000	61.0%	> \$500,000	61.0%	> \$500,000	61.0%	> \$500,000	
	62.0%	> \$750,000	62.0%	> \$750,000	62.0%	> \$750,000	62.0%	> \$750,000	
	63.0%	> \$1,000,000	63.0%	> \$1,000,000	63.0%	> \$1,000,000	63.0%	> \$1,000,000	
1933	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	Tax rates include normal tax rates plus applicable surtaxes. Last law to change rates was the Revenue Act of 1932.
	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	
	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	
	10.0%	> \$10,000	10.0%	> \$10,000	10.0%	> \$10,000	10.0%	> \$10,000	
	11.0%	> \$12,000	11.0%	> \$12,000	11.0%	> \$12,000	11.0%	> \$12,000	
	12.0%	> \$14,000	12.0%	> \$14,000	12.0%	> \$14,000	12.0%	> \$14,000	
	13.0%	> \$16,000	13.0%	> \$16,000	13.0%	> \$16,000	13.0%	> \$16,000	
	14.0%	> \$18,000	14.0%	> \$18,000	14.0%	> \$18,000	14.0%	> \$18,000	
	16.0%	> \$20,000	16.0%	> \$20,000	16.0%	> \$20,000	16.0%	> \$20,000	
	17.0%	> \$22,000	17.0%	> \$22,000	17.0%	> \$22,000	17.0%	> \$22,000	
	18.0%	> \$24,000	18.0%	> \$24,000	18.0%	> \$24,000	18.0%	> \$24,000	
	19.0%	> \$26,000	19.0%	> \$26,000	19.0%	> \$26,000	19.0%	> \$26,000	
	20.0%	> \$28,000	20.0%	> \$28,000	20.0%	> \$28,000	20.0%	> \$28,000	
	21.0%	> \$30,000	21.0%	> \$30,000	21.0%	> \$30,000	21.0%	> \$30,000	
	23.0%	> \$32,000	23.0%	> \$32,000	23.0%	> \$32,000	23.0%	> \$32,000	
	24.0%	> \$36,000	24.0%	> \$36,000	24.0%	> \$36,000	24.0%	> \$36,000	
	25.0%	> \$38,000	25.0%	> \$38,000	25.0%	> \$38,000	25.0%	> \$38,000	
	26.0%	> \$40,000	26.0%	> \$40,000	26.0%	> \$40,000	26.0%	> \$40,000	
	27.0%	> \$42,000	27.0%	> \$42,000	27.0%	> \$42,000	27.0%	> \$42,000	
	28.0%	> \$44,000	28.0%	> \$44,000	28.0%	> \$44,000	28.0%	> \$44,000	
	29.0%	> \$46,000	29.0%	> \$46,000	29.0%	> \$46,000	29.0%	> \$46,000	
	30.0%	> \$48,000	30.0%	> \$48,000	30.0%	> \$48,000	30.0%	> \$48,000	
	31.0%	> \$50,000	31.0%	> \$50,000	31.0%	> \$50,000	31.0%	> \$50,000	
	32.0%	> \$52,000	32.0%	> \$52,000	32.0%	> \$52,000	32.0%	> \$52,000	
	33.0%	> \$54,000	33.0%	> \$54,000	33.0%	> \$54,000	33.0%	> \$54,000	
	34.0%	> \$56,000	34.0%	> \$56,000	34.0%	> \$56,000	34.0%	> \$56,000	
	35.0%	> \$58,000	35.0%	> \$58,000	35.0%	> \$58,000	35.0%	> \$58,000	
	36.0%	> \$60,000	36.0%	> \$60,000	36.0%	> \$60,000	36.0%	> \$60,000	
	37.0%	> \$62,000	37.0%	> \$62,000	37.0%	> \$62,000	37.0%	> \$62,000	
	38.0%	> \$64,000	38.0%	> \$64,000	38.0%	> \$64,000	38.0%	> \$64,000	
	39.0%	> \$66,000	39.0%	> \$66,000	39.0%	> \$66,000	39.0%	> \$66,000	
	40.0%	> \$68,000	40.0%	> \$68,000	40.0%	> \$68,000	40.0%	> \$68,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	41.0%	> \$70,000	41.0%	> \$70,000	41.0%	> \$70,000	41.0%	> \$70,000	
	42.0%	> \$72,000	42.0%	> \$72,000	42.0%	> \$72,000	42.0%	> \$72,000	
	43.0%	> \$74,000	43.0%	> \$74,000	43.0%	> \$74,000	43.0%	> \$74,000	
	44.0%	> \$76,000	44.0%	> \$76,000	44.0%	> \$76,000	44.0%	> \$76,000	
	45.0%	> \$78,000	45.0%	> \$78,000	45.0%	> \$78,000	45.0%	> \$78,000	
	46.0%	> \$80,000	46.0%	> \$80,000	46.0%	> \$80,000	46.0%	> \$80,000	
	47.0%	> \$82,000	47.0%	> \$82,000	47.0%	> \$82,000	47.0%	> \$82,000	
	48.0%	> \$84,000	48.0%	> \$84,000	48.0%	> \$84,000	48.0%	> \$84,000	
	49.0%	> \$86,000	49.0%	> \$86,000	49.0%	> \$86,000	49.0%	> \$86,000	
	50.0%	> \$88,000	50.0%	> \$88,000	50.0%	> \$88,000	50.0%	> \$88,000	
	51.0%	> \$90,000	51.0%	> \$90,000	51.0%	> \$90,000	51.0%	> \$90,000	
	52.0%	> \$92,000	52.0%	> \$92,000	52.0%	> \$92,000	52.0%	> \$92,000	
	53.0%	> \$94,000	53.0%	> \$94,000	53.0%	> \$94,000	53.0%	> \$94,000	
	54.0%	> \$96,000	54.0%	> \$96,000	54.0%	> \$96,000	54.0%	> \$96,000	
	55.0%	> \$98,000	55.0%	> \$98,000	55.0%	> \$98,000	55.0%	> \$98,000	
	56.0%	> \$100,000	56.0%	> \$100,000	56.0%	> \$100,000	56.0%	> \$100,000	
	57.0%	> \$150,000	57.0%	> \$150,000	57.0%	> \$150,000	57.0%	> \$150,000	
	58.0%	> \$200,000	58.0%	> \$200,000	58.0%	> \$200,000	58.0%	> \$200,000	
	59.0%	> \$300,000	59.0%	> \$300,000	59.0%	> \$300,000	59.0%	> \$300,000	
	60.0%	> \$400,000	60.0%	> \$400,000	60.0%	> \$400,000	60.0%	> \$400,000	
	61.0%	> \$500,000	61.0%	> \$500,000	61.0%	> \$500,000	61.0%	> \$500,000	
	62.0%	> \$750,000	62.0%	> \$750,000	62.0%	> \$750,000	62.0%	> \$750,000	
	63.0%	> \$1,000,000	63.0%	> \$1,000,000	63.0%	> \$1,000,000	63.0%	> \$1,000,000	
1932	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	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.
	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	
	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	
	10.0%	> \$10,000	10.0%	> \$10,000	10.0%	> \$10,000	10.0%	> \$10,000	
	11.0%	> \$12,000	11.0%	> \$12,000	11.0%	> \$12,000	11.0%	> \$12,000	
	12.0%	> \$14,000	12.0%	> \$14,000	12.0%	> \$14,000	12.0%	> \$14,000	
	13.0%	> \$16,000	13.0%	> \$16,000	13.0%	> \$16,000	13.0%	> \$16,000	
	14.0%	> \$18,000	14.0%	> \$18,000	14.0%	> \$18,000	14.0%	> \$18,000	
	16.0%	> \$20,000	16.0%	> \$20,000	16.0%	> \$20,000	16.0%	> \$20,000	
	17.0%	> \$22,000	17.0%	> \$22,000	17.0%	> \$22,000	17.0%	> \$22,000	
	18.0%	> \$24,000	18.0%	> \$24,000	18.0%	> \$24,000	18.0%	> \$24,000	
	19.0%	> \$26,000	19.0%	> \$26,000	19.0%	> \$26,000	19.0%	> \$26,000	
	20.0%	> \$28,000	20.0%	> \$28,000	20.0%	> \$28,000	20.0%	> \$28,000	
	21.0%	> \$30,000	21.0%	> \$30,000	21.0%	> \$30,000	21.0%	> \$30,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:	
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets		
1931	1.5%	> \$0	1.5%	> \$0	1.5%	> \$0	1.5%	> \$0	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.	
	3.0%	> \$4,000	3.0%	> \$4,000	3.0%	> \$4,000	3.0%	> \$4,000		
	5.0%	> \$8,000	5.0%	> \$8,000	5.0%	> \$8,000	5.0%	> \$8,000		
	6.0%	> \$10,000	6.0%	> \$10,000	6.0%	> \$10,000	6.0%	> \$10,000		
	7.0%	> \$14,000	7.0%	> \$14,000	7.0%	> \$14,000	7.0%	> \$14,000		
	8.0%	> \$16,000	8.0%	> \$16,000	8.0%	> \$16,000	8.0%	> \$16,000		
	9.0%	> \$18,000	9.0%	> \$18,000	9.0%	> \$18,000	9.0%	> \$18,000		
	10.0%	> \$20,000	10.0%	> \$20,000	10.0%	> \$20,000	10.0%	> \$20,000		
	11.0%	> \$22,000	11.0%	> \$22,000	11.0%	> \$22,000	11.0%	> \$22,000		
	12.0%	> \$24,000	12.0%	> \$24,000	12.0%	> \$24,000	12.0%	> \$24,000		
	13.0%	> \$28,000	13.0%	> \$28,000	13.0%	> \$28,000	13.0%	> \$28,000		
	14.0%	> \$32,000	14.0%	> \$32,000	14.0%	> \$32,000	14.0%	> \$32,000		
	15.0%	> \$36,000	15.0%	> \$36,000	15.0%	> \$36,000	15.0%	> \$36,000		
	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000		
	17.0%	> \$44,000	17.0%	> \$44,000	17.0%	> \$44,000	17.0%	> \$44,000		
	18.0%	> \$48,000	18.0%	> \$48,000	18.0%	> \$48,000	18.0%	> \$48,000		
	19.0%	> \$52,000	19.0%	> \$52,000	19.0%	> \$52,000	19.0%	> \$52,000		
	20.0%	> \$56,000	20.0%	> \$56,000	20.0%	> \$56,000	20.0%	> \$56,000		
	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000		
	22.0%	> \$64,000	22.0%	> \$64,000	22.0%	> \$64,000	22.0%	> \$64,000		
	23.0%	> \$70,000	23.0%	> \$70,000	23.0%	> \$70,000	23.0%	> \$70,000		
	24.0%	> \$80,000	24.0%	> \$80,000	24.0%	> \$80,000	24.0%	> \$80,000		
	25.0%	> \$100,000	25.0%	> \$100,000	25.0%	> \$100,000	25.0%	> \$100,000		
1930	1.5%	> \$0	1.5%	> \$0	1.5%	> \$0	1.5%	> \$0		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.
	3.0%	> \$4,000	3.0%	> \$4,000	3.0%	> \$4,000	3.0%	> \$4,000		
	5.0%	> \$8,000	5.0%	> \$8,000	5.0%	> \$8,000	5.0%	> \$8,000		
	6.0%	> \$10,000	6.0%	> \$10,000	6.0%	> \$10,000	6.0%	> \$10,000		
	7.0%	> \$14,000	7.0%	> \$14,000	7.0%	> \$14,000	7.0%	> \$14,000		
	8.0%	> \$16,000	8.0%	> \$16,000	8.0%	> \$16,000	8.0%	> \$16,000		
	9.0%	> \$18,000	9.0%	> \$18,000	9.0%	> \$18,000	9.0%	> \$18,000		
	10.0%	> \$20,000	10.0%	> \$20,000	10.0%	> \$20,000	10.0%	> \$20,000		

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	11.0%	> \$22,000	11.0%	> \$22,000	11.0%	> \$22,000	11.0%	> \$22,000	
	12.0%	> \$24,000	12.0%	> \$24,000	12.0%	> \$24,000	12.0%	> \$24,000	
	13.0%	> \$28,000	13.0%	> \$28,000	13.0%	> \$28,000	13.0%	> \$28,000	
	14.0%	> \$32,000	14.0%	> \$32,000	14.0%	> \$32,000	14.0%	> \$32,000	
	15.0%	> \$36,000	15.0%	> \$36,000	15.0%	> \$36,000	15.0%	> \$36,000	
	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000	
	17.0%	> \$44,000	17.0%	> \$44,000	17.0%	> \$44,000	17.0%	> \$44,000	
	18.0%	> \$48,000	18.0%	> \$48,000	18.0%	> \$48,000	18.0%	> \$48,000	
	19.0%	> \$52,000	19.0%	> \$52,000	19.0%	> \$52,000	19.0%	> \$52,000	
	20.0%	> \$56,000	20.0%	> \$56,000	20.0%	> \$56,000	20.0%	> \$56,000	
	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000	
	22.0%	> \$64,000	22.0%	> \$64,000	22.0%	> \$64,000	22.0%	> \$64,000	
	23.0%	> \$70,000	23.0%	> \$70,000	23.0%	> \$70,000	23.0%	> \$70,000	
	24.0%	> \$80,000	24.0%	> \$80,000	24.0%	> \$80,000	24.0%	> \$80,000	
	25.0%	> \$100,000	25.0%	> \$100,000	25.0%	> \$100,000	25.0%	> \$100,000	
1929	1.5%	> \$0	1.5%	> \$0	1.5%	> \$0	1.5%	> \$0	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.
	3.0%	> \$4,000	3.0%	> \$4,000	3.0%	> \$4,000	3.0%	> \$4,000	
	5.0%	> \$8,000	5.0%	> \$8,000	5.0%	> \$8,000	5.0%	> \$8,000	
	6.0%	> \$10,000	6.0%	> \$10,000	6.0%	> \$10,000	6.0%	> \$10,000	
	7.0%	> \$14,000	7.0%	> \$14,000	7.0%	> \$14,000	7.0%	> \$14,000	
	8.0%	> \$16,000	8.0%	> \$16,000	8.0%	> \$16,000	8.0%	> \$16,000	
	9.0%	> \$18,000	9.0%	> \$18,000	9.0%	> \$18,000	9.0%	> \$18,000	
	10.0%	> \$20,000	10.0%	> \$20,000	10.0%	> \$20,000	10.0%	> \$20,000	
	11.0%	> \$22,000	11.0%	> \$22,000	11.0%	> \$22,000	11.0%	> \$22,000	
	12.0%	> \$24,000	12.0%	> \$24,000	12.0%	> \$24,000	12.0%	> \$24,000	
	13.0%	> \$28,000	13.0%	> \$28,000	13.0%	> \$28,000	13.0%	> \$28,000	
	14.0%	> \$32,000	14.0%	> \$32,000	14.0%	> \$32,000	14.0%	> \$32,000	
	15.0%	> \$36,000	15.0%	> \$36,000	15.0%	> \$36,000	15.0%	> \$36,000	
	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000	
	17.0%	> \$44,000	17.0%	> \$44,000	17.0%	> \$44,000	17.0%	> \$44,000	
	18.0%	> \$48,000	18.0%	> \$48,000	18.0%	> \$48,000	18.0%	> \$48,000	
	19.0%	> \$52,000	19.0%	> \$52,000	19.0%	> \$52,000	19.0%	> \$52,000	
	20.0%	> \$56,000	20.0%	> \$56,000	20.0%	> \$56,000	20.0%	> \$56,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000	
	22.0%	> \$64,000	22.0%	> \$64,000	22.0%	> \$64,000	22.0%	> \$64,000	
	23.0%	> \$70,000	23.0%	> \$70,000	23.0%	> \$70,000	23.0%	> \$70,000	
	24.0%	> \$80,000	24.0%	> \$80,000	24.0%	> \$80,000	24.0%	> \$80,000	
	25.0%	> \$100,000	25.0%	> \$100,000	25.0%	> \$100,000	25.0%	> \$100,000	
1928	1.5%	> \$0	1.5%	> \$0	1.5%	> \$0	1.5%	> \$0	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.
	3.0%	> \$4,000	3.0%	> \$4,000	3.0%	> \$4,000	3.0%	> \$4,000	
	5.0%	> \$8,000	5.0%	> \$8,000	5.0%	> \$8,000	5.0%	> \$8,000	
	6.0%	> \$10,000	6.0%	> \$10,000	6.0%	> \$10,000	6.0%	> \$10,000	
	7.0%	> \$14,000	7.0%	> \$14,000	7.0%	> \$14,000	7.0%	> \$14,000	
	8.0%	> \$16,000	8.0%	> \$16,000	8.0%	> \$16,000	8.0%	> \$16,000	
	9.0%	> \$18,000	9.0%	> \$18,000	9.0%	> \$18,000	9.0%	> \$18,000	
	10.0%	> \$20,000	10.0%	> \$20,000	10.0%	> \$20,000	10.0%	> \$20,000	
	11.0%	> \$22,000	11.0%	> \$22,000	11.0%	> \$22,000	11.0%	> \$22,000	
	12.0%	> \$24,000	12.0%	> \$24,000	12.0%	> \$24,000	12.0%	> \$24,000	
	13.0%	> \$28,000	13.0%	> \$28,000	13.0%	> \$28,000	13.0%	> \$28,000	
	14.0%	> \$32,000	14.0%	> \$32,000	14.0%	> \$32,000	14.0%	> \$32,000	
	15.0%	> \$36,000	15.0%	> \$36,000	15.0%	> \$36,000	15.0%	> \$36,000	
	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000	
	17.0%	> \$44,000	17.0%	> \$44,000	17.0%	> \$44,000	17.0%	> \$44,000	
	18.0%	> \$48,000	18.0%	> \$48,000	18.0%	> \$48,000	18.0%	> \$48,000	
	19.0%	> \$52,000	19.0%	> \$52,000	19.0%	> \$52,000	19.0%	> \$52,000	
	20.0%	> \$56,000	20.0%	> \$56,000	20.0%	> \$56,000	20.0%	> \$56,000	
	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000	
	22.0%	> \$64,000	22.0%	> \$64,000	22.0%	> \$64,000	22.0%	> \$64,000	
	23.0%	> \$70,000	23.0%	> \$70,000	23.0%	> \$70,000	23.0%	> \$70,000	
	24.0%	> \$80,000	24.0%	> \$80,000	24.0%	> \$80,000	24.0%	> \$80,000	
	25.0%	> \$100,000	25.0%	> \$100,000	25.0%	> \$100,000	25.0%	> \$100,000	
1927	1.5%	> \$0	1.5%	> \$0	1.5%	> \$0	1.5%	> \$0	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.
	3.0%	> \$4,000	3.0%	> \$4,000	3.0%	> \$4,000	3.0%	> \$4,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	5.0%	> \$8,000	5.0%	> \$8,000	5.0%	> \$8,000	5.0%	> \$8,000	
	6.0%	> \$10,000	6.0%	> \$10,000	6.0%	> \$10,000	6.0%	> \$10,000	
	7.0%	> \$14,000	7.0%	> \$14,000	7.0%	> \$14,000	7.0%	> \$14,000	
	8.0%	> \$16,000	8.0%	> \$16,000	8.0%	> \$16,000	8.0%	> \$16,000	
	9.0%	> \$18,000	9.0%	> \$18,000	9.0%	> \$18,000	9.0%	> \$18,000	
	10.0%	> \$20,000	10.0%	> \$20,000	10.0%	> \$20,000	10.0%	> \$20,000	
	11.0%	> \$22,000	11.0%	> \$22,000	11.0%	> \$22,000	11.0%	> \$22,000	
	12.0%	> \$24,000	12.0%	> \$24,000	12.0%	> \$24,000	12.0%	> \$24,000	
	13.0%	> \$28,000	13.0%	> \$28,000	13.0%	> \$28,000	13.0%	> \$28,000	
	14.0%	> \$32,000	14.0%	> \$32,000	14.0%	> \$32,000	14.0%	> \$32,000	
	15.0%	> \$36,000	15.0%	> \$36,000	15.0%	> \$36,000	15.0%	> \$36,000	
	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000	
	17.0%	> \$44,000	17.0%	> \$44,000	17.0%	> \$44,000	17.0%	> \$44,000	
	18.0%	> \$48,000	18.0%	> \$48,000	18.0%	> \$48,000	18.0%	> \$48,000	
	19.0%	> \$52,000	19.0%	> \$52,000	19.0%	> \$52,000	19.0%	> \$52,000	
	20.0%	> \$56,000	20.0%	> \$56,000	20.0%	> \$56,000	20.0%	> \$56,000	
	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000	
	22.0%	> \$64,000	22.0%	> \$64,000	22.0%	> \$64,000	22.0%	> \$64,000	
	23.0%	> \$70,000	23.0%	> \$70,000	23.0%	> \$70,000	23.0%	> \$70,000	
	24.0%	> \$80,000	24.0%	> \$80,000	24.0%	> \$80,000	24.0%	> \$80,000	
	25.0%	> \$100,000	25.0%	> \$100,000	25.0%	> \$100,000	25.0%	> \$100,000	
1926	1.5%	> \$0	1.5%	> \$0	1.5%	> \$0	1.5%	> \$0	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.
	3.0%	> \$4,000	3.0%	> \$4,000	3.0%	> \$4,000	3.0%	> \$4,000	
	5.0%	> \$8,000	5.0%	> \$8,000	5.0%	> \$8,000	5.0%	> \$8,000	
	6.0%	> \$10,000	6.0%	> \$10,000	6.0%	> \$10,000	6.0%	> \$10,000	
	7.0%	> \$14,000	7.0%	> \$14,000	7.0%	> \$14,000	7.0%	> \$14,000	
	8.0%	> \$16,000	8.0%	> \$16,000	8.0%	> \$16,000	8.0%	> \$16,000	
	9.0%	> \$18,000	9.0%	> \$18,000	9.0%	> \$18,000	9.0%	> \$18,000	
	10.0%	> \$20,000	10.0%	> \$20,000	10.0%	> \$20,000	10.0%	> \$20,000	
	11.0%	> \$22,000	11.0%	> \$22,000	11.0%	> \$22,000	11.0%	> \$22,000	
	12.0%	> \$24,000	12.0%	> \$24,000	12.0%	> \$24,000	12.0%	> \$24,000	
	13.0%	> \$28,000	13.0%	> \$28,000	13.0%	> \$28,000	13.0%	> \$28,000	
	14.0%	> \$32,000	14.0%	> \$32,000	14.0%	> \$32,000	14.0%	> \$32,000	
	15.0%	> \$36,000	15.0%	> \$36,000	15.0%	> \$36,000	15.0%	> \$36,000	
	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000	
	17.0%	> \$44,000	17.0%	> \$44,000	17.0%	> \$44,000	17.0%	> \$44,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	18.0%	> \$48,000	18.0%	> \$48,000	18.0%	> \$48,000	18.0%	> \$48,000	
	19.0%	> \$52,000	19.0%	> \$52,000	19.0%	> \$52,000	19.0%	> \$52,000	
	20.0%	> \$56,000	20.0%	> \$56,000	20.0%	> \$56,000	20.0%	> \$56,000	
	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000	
	22.0%	> \$64,000	22.0%	> \$64,000	22.0%	> \$64,000	22.0%	> \$64,000	
	23.0%	> \$70,000	23.0%	> \$70,000	23.0%	> \$70,000	23.0%	> \$70,000	
	24.0%	> \$80,000	24.0%	> \$80,000	24.0%	> \$80,000	24.0%	> \$80,000	
	25.0%	> \$100,000	25.0%	> \$100,000	25.0%	> \$100,000	25.0%	> \$100,000	
1925	1.5%	> \$0	1.5%	> \$0	1.5%	> \$0	1.5%	> \$0	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.
	3.0%	> \$4,000	3.0%	> \$4,000	3.0%	> \$4,000	3.0%	> \$4,000	
	5.0%	> \$8,000	5.0%	> \$8,000	5.0%	> \$8,000	5.0%	> \$8,000	
	6.0%	> \$10,000	6.0%	> \$10,000	6.0%	> \$10,000	6.0%	> \$10,000	
	7.0%	> \$14,000	7.0%	> \$14,000	7.0%	> \$14,000	7.0%	> \$14,000	
	8.0%	> \$16,000	8.0%	> \$16,000	8.0%	> \$16,000	8.0%	> \$16,000	
	9.0%	> \$18,000	9.0%	> \$18,000	9.0%	> \$18,000	9.0%	> \$18,000	
	10.0%	> \$20,000	10.0%	> \$20,000	10.0%	> \$20,000	10.0%	> \$20,000	
	11.0%	> \$22,000	11.0%	> \$22,000	11.0%	> \$22,000	11.0%	> \$22,000	
	12.0%	> \$24,000	12.0%	> \$24,000	12.0%	> \$24,000	12.0%	> \$24,000	
	13.0%	> \$28,000	13.0%	> \$28,000	13.0%	> \$28,000	13.0%	> \$28,000	
	14.0%	> \$32,000	14.0%	> \$32,000	14.0%	> \$32,000	14.0%	> \$32,000	
	15.0%	> \$36,000	15.0%	> \$36,000	15.0%	> \$36,000	15.0%	> \$36,000	
	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000	
	17.0%	> \$44,000	17.0%	> \$44,000	17.0%	> \$44,000	17.0%	> \$44,000	
	18.0%	> \$48,000	18.0%	> \$48,000	18.0%	> \$48,000	18.0%	> \$48,000	
	19.0%	> \$52,000	19.0%	> \$52,000	19.0%	> \$52,000	19.0%	> \$52,000	
	20.0%	> \$56,000	20.0%	> \$56,000	20.0%	> \$56,000	20.0%	> \$56,000	
	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000	
	22.0%	> \$64,000	22.0%	> \$64,000	22.0%	> \$64,000	22.0%	> \$64,000	
	23.0%	> \$70,000	23.0%	> \$70,000	23.0%	> \$70,000	23.0%	> \$70,000	
	24.0%	> \$80,000	24.0%	> \$80,000	24.0%	> \$80,000	24.0%	> \$80,000	
	25.0%	> \$100,000	25.0%	> \$100,000	25.0%	> \$100,000	25.0%	> \$100,000	
1924	2.0%	> \$0	2.0%	> \$0	2.0%	> \$0	2.0%	> \$0	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

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	4.0%	> \$4,000	4.0%	> \$4,000	4.0%	> \$4,000	4.0%	> \$4,000	surtaxes. Last law to change rates was the Revenue Act of 1924.
	6.0%	> \$8,000	6.0%	> \$8,000	6.0%	> \$8,000	6.0%	> \$8,000	
	7.0%	> \$10,000	7.0%	> \$10,000	7.0%	> \$10,000	7.0%	> \$10,000	
	8.0%	> \$14,000	8.0%	> \$14,000	8.0%	> \$14,000	8.0%	> \$14,000	
	9.0%	> \$16,000	9.0%	> \$16,000	9.0%	> \$16,000	9.0%	> \$16,000	
	10.0%	> \$18,000	10.0%	> \$18,000	10.0%	> \$18,000	10.0%	> \$18,000	
	11.0%	> \$20,000	11.0%	> \$20,000	11.0%	> \$20,000	11.0%	> \$20,000	
	12.0%	> \$22,000	12.0%	> \$22,000	12.0%	> \$22,000	12.0%	> \$22,000	
	13.0%	> \$24,000	13.0%	> \$24,000	13.0%	> \$24,000	13.0%	> \$24,000	
	14.0%	> \$26,000	14.0%	> \$26,000	14.0%	> \$26,000	14.0%	> \$26,000	
	15.0%	> \$28,000	15.0%	> \$28,000	15.0%	> \$28,000	15.0%	> \$28,000	
	16.0%	> \$30,000	16.0%	> \$30,000	16.0%	> \$30,000	16.0%	> \$30,000	
	17.0%	> \$34,000	17.0%	> \$34,000	17.0%	> \$34,000	17.0%	> \$34,000	
	18.0%	> \$36,000	18.0%	> \$36,000	18.0%	> \$36,000	18.0%	> \$36,000	
	19.0%	> \$38,000	19.0%	> \$38,000	19.0%	> \$38,000	19.0%	> \$38,000	
	20.0%	> \$42,000	20.0%	> \$42,000	20.0%	> \$42,000	20.0%	> \$42,000	
	21.0%	> \$44,000	21.0%	> \$44,000	21.0%	> \$44,000	21.0%	> \$44,000	
	22.0%	> \$46,000	22.0%	> \$46,000	22.0%	> \$46,000	22.0%	> \$46,000	
	23.0%	> \$48,000	23.0%	> \$48,000	23.0%	> \$48,000	23.0%	> \$48,000	
	24.0%	> \$50,000	24.0%	> \$50,000	24.0%	> \$50,000	24.0%	> \$50,000	
	25.0%	> \$52,000	25.0%	> \$52,000	25.0%	> \$52,000	25.0%	> \$52,000	
	26.0%	> \$56,000	26.0%	> \$56,000	26.0%	> \$56,000	26.0%	> \$56,000	
	27.0%	> \$58,000	27.0%	> \$58,000	27.0%	> \$58,000	27.0%	> \$58,000	
	28.0%	> \$62,000	28.0%	> \$62,000	28.0%	> \$62,000	28.0%	> \$62,000	
	29.0%	> \$64,000	29.0%	> \$64,000	29.0%	> \$64,000	29.0%	> \$64,000	
	30.0%	> \$66,000	30.0%	> \$66,000	30.0%	> \$66,000	30.0%	> \$66,000	
	31.0%	> \$68,000	31.0%	> \$68,000	31.0%	> \$68,000	31.0%	> \$68,000	
	32.0%	> \$70,000	32.0%	> \$70,000	32.0%	> \$70,000	32.0%	> \$70,000	
	33.0%	> \$74,000	33.0%	> \$74,000	33.0%	> \$74,000	33.0%	> \$74,000	
	34.0%	> \$76,000	34.0%	> \$76,000	34.0%	> \$76,000	34.0%	> \$76,000	
	35.0%	> \$80,000	35.0%	> \$80,000	35.0%	> \$80,000	35.0%	> \$80,000	
	36.0%	> \$82,000	36.0%	> \$82,000	36.0%	> \$82,000	36.0%	> \$82,000	
	37.0%	> \$84,000	37.0%	> \$84,000	37.0%	> \$84,000	37.0%	> \$84,000	
	38.0%	> \$88,000	38.0%	> \$88,000	38.0%	> \$88,000	38.0%	> \$88,000	
	39.0%	> \$90,000	39.0%	> \$90,000	39.0%	> \$90,000	39.0%	> \$90,000	
	40.0%	> \$92,000	40.0%	> \$92,000	40.0%	> \$92,000	40.0%	> \$92,000	
	41.0%	> \$94,000	41.0%	> \$94,000	41.0%	> \$94,000	41.0%	> \$94,000	
	42.0%	> \$96,000	42.0%	> \$96,000	42.0%	> \$96,000	42.0%	> \$96,000	
	43.0%	> \$100,000	43.0%	> \$100,000	43.0%	> \$100,000	43.0%	> \$100,000	
	44.0%	> \$200,000	44.0%	> \$200,000	44.0%	> \$200,000	44.0%	> \$200,000	
	45.0%	> \$300,000	45.0%	> \$300,000	45.0%	> \$300,000	45.0%	> \$300,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	46.0%	> \$500,000	46.0%	> \$500,000	46.0%	> \$500,000	46.0%	> \$500,000	
1923	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	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.
	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	
	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	
	10.0%	> \$10,000	10.0%	> \$10,000	10.0%	> \$10,000	10.0%	> \$10,000	
	11.0%	> \$12,000	11.0%	> \$12,000	11.0%	> \$12,000	11.0%	> \$12,000	
	12.0%	> \$14,000	12.0%	> \$14,000	12.0%	> \$14,000	12.0%	> \$14,000	
	13.0%	> \$16,000	13.0%	> \$16,000	13.0%	> \$16,000	13.0%	> \$16,000	
	14.0%	> \$18,000	14.0%	> \$18,000	14.0%	> \$18,000	14.0%	> \$18,000	
	16.0%	> \$20,000	16.0%	> \$20,000	16.0%	> \$20,000	16.0%	> \$20,000	
	17.0%	> \$22,000	17.0%	> \$22,000	17.0%	> \$22,000	17.0%	> \$22,000	
	18.0%	> \$24,000	18.0%	> \$24,000	18.0%	> \$24,000	18.0%	> \$24,000	
	19.0%	> \$26,000	19.0%	> \$26,000	19.0%	> \$26,000	19.0%	> \$26,000	
	20.0%	> \$28,000	20.0%	> \$28,000	20.0%	> \$28,000	20.0%	> \$28,000	
	21.0%	> \$30,000	21.0%	> \$30,000	21.0%	> \$30,000	21.0%	> \$30,000	
	23.0%	> \$32,000	23.0%	> \$32,000	23.0%	> \$32,000	23.0%	> \$32,000	
	24.0%	> \$36,000	24.0%	> \$36,000	24.0%	> \$36,000	24.0%	> \$36,000	
	25.0%	> \$38,000	25.0%	> \$38,000	25.0%	> \$38,000	25.0%	> \$38,000	
	26.0%	> \$40,000	26.0%	> \$40,000	26.0%	> \$40,000	26.0%	> \$40,000	
	27.0%	> \$42,000	27.0%	> \$42,000	27.0%	> \$42,000	27.0%	> \$42,000	
	28.0%	> \$44,000	28.0%	> \$44,000	28.0%	> \$44,000	28.0%	> \$44,000	
	29.0%	> \$46,000	29.0%	> \$46,000	29.0%	> \$46,000	29.0%	> \$46,000	
	30.0%	> \$48,000	30.0%	> \$48,000	30.0%	> \$48,000	30.0%	> \$48,000	
	31.0%	> \$50,000	31.0%	> \$50,000	31.0%	> \$50,000	31.0%	> \$50,000	
	32.0%	> \$52,000	32.0%	> \$52,000	32.0%	> \$52,000	32.0%	> \$52,000	
	33.0%	> \$54,000	33.0%	> \$54,000	33.0%	> \$54,000	33.0%	> \$54,000	
	34.0%	> \$56,000	34.0%	> \$56,000	34.0%	> \$56,000	34.0%	> \$56,000	
	35.0%	> \$58,000	35.0%	> \$58,000	35.0%	> \$58,000	35.0%	> \$58,000	
	36.0%	> \$60,000	36.0%	> \$60,000	36.0%	> \$60,000	36.0%	> \$60,000	
	37.0%	> \$62,000	37.0%	> \$62,000	37.0%	> \$62,000	37.0%	> \$62,000	
	38.0%	> \$64,000	38.0%	> \$64,000	38.0%	> \$64,000	38.0%	> \$64,000	
	39.0%	> \$66,000	39.0%	> \$66,000	39.0%	> \$66,000	39.0%	> \$66,000	
	40.0%	> \$68,000	40.0%	> \$68,000	40.0%	> \$68,000	40.0%	> \$68,000	
	41.0%	> \$70,000	41.0%	> \$70,000	41.0%	> \$70,000	41.0%	> \$70,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	42.0%	> \$72,000	42.0%	> \$72,000	42.0%	> \$72,000	42.0%	> \$72,000	
	43.0%	> \$74,000	43.0%	> \$74,000	43.0%	> \$74,000	43.0%	> \$74,000	
	44.0%	> \$76,000	44.0%	> \$76,000	44.0%	> \$76,000	44.0%	> \$76,000	
	45.0%	> \$78,000	45.0%	> \$78,000	45.0%	> \$78,000	45.0%	> \$78,000	
	46.0%	> \$80,000	46.0%	> \$80,000	46.0%	> \$80,000	46.0%	> \$80,000	
	47.0%	> \$82,000	47.0%	> \$82,000	47.0%	> \$82,000	47.0%	> \$82,000	
	48.0%	> \$84,000	48.0%	> \$84,000	48.0%	> \$84,000	48.0%	> \$84,000	
	49.0%	> \$86,000	49.0%	> \$86,000	49.0%	> \$86,000	49.0%	> \$86,000	
	50.0%	> \$88,000	50.0%	> \$88,000	50.0%	> \$88,000	50.0%	> \$88,000	
	51.0%	> \$90,000	51.0%	> \$90,000	51.0%	> \$90,000	51.0%	> \$90,000	
	52.0%	> \$92,000	52.0%	> \$92,000	52.0%	> \$92,000	52.0%	> \$92,000	
	53.0%	> \$94,000	53.0%	> \$94,000	53.0%	> \$94,000	53.0%	> \$94,000	
	54.0%	> \$96,000	54.0%	> \$96,000	54.0%	> \$96,000	54.0%	> \$96,000	
	55.0%	> \$98,000	55.0%	> \$98,000	55.0%	> \$98,000	55.0%	> \$98,000	
	56.0%	> \$100,000	56.0%	> \$100,000	56.0%	> \$100,000	56.0%	> \$100,000	
	57.0%	> \$150,000	57.0%	> \$150,000	57.0%	> \$150,000	57.0%	> \$150,000	
	58.0%	> \$200,000	58.0%	> \$200,000	58.0%	> \$200,000	58.0%	> \$200,000	
1922	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	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.
	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	
	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	9.0%	> \$6,000	
	10.0%	> \$10,000	10.0%	> \$10,000	10.0%	> \$10,000	10.0%	> \$10,000	
	11.0%	> \$12,000	11.0%	> \$12,000	11.0%	> \$12,000	11.0%	> \$12,000	
	12.0%	> \$14,000	12.0%	> \$14,000	12.0%	> \$14,000	12.0%	> \$14,000	
	13.0%	> \$16,000	13.0%	> \$16,000	13.0%	> \$16,000	13.0%	> \$16,000	
	14.0%	> \$18,000	14.0%	> \$18,000	14.0%	> \$18,000	14.0%	> \$18,000	
	16.0%	> \$20,000	16.0%	> \$20,000	16.0%	> \$20,000	16.0%	> \$20,000	
	17.0%	> \$22,000	17.0%	> \$22,000	17.0%	> \$22,000	17.0%	> \$22,000	
	18.0%	> \$24,000	18.0%	> \$24,000	18.0%	> \$24,000	18.0%	> \$24,000	
	19.0%	> \$26,000	19.0%	> \$26,000	19.0%	> \$26,000	19.0%	> \$26,000	
	20.0%	> \$28,000	20.0%	> \$28,000	20.0%	> \$28,000	20.0%	> \$28,000	
	21.0%	> \$30,000	21.0%	> \$30,000	21.0%	> \$30,000	21.0%	> \$30,000	
	23.0%	> \$32,000	23.0%	> \$32,000	23.0%	> \$32,000	23.0%	> \$32,000	
	24.0%	> \$36,000	24.0%	> \$36,000	24.0%	> \$36,000	24.0%	> \$36,000	
	25.0%	> \$38,000	25.0%	> \$38,000	25.0%	> \$38,000	25.0%	> \$38,000	
	26.0%	> \$40,000	26.0%	> \$40,000	26.0%	> \$40,000	26.0%	> \$40,000	
	27.0%	> \$42,000	27.0%	> \$42,000	27.0%	> \$42,000	27.0%	> \$42,000	
	28.0%	> \$44,000	28.0%	> \$44,000	28.0%	> \$44,000	28.0%	> \$44,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	29.0%	> \$46,000	29.0%	> \$46,000	29.0%	> \$46,000	29.0%	> \$46,000	
	30.0%	> \$48,000	30.0%	> \$48,000	30.0%	> \$48,000	30.0%	> \$48,000	
	31.0%	> \$50,000	31.0%	> \$50,000	31.0%	> \$50,000	31.0%	> \$50,000	
	32.0%	> \$52,000	32.0%	> \$52,000	32.0%	> \$52,000	32.0%	> \$52,000	
	33.0%	> \$54,000	33.0%	> \$54,000	33.0%	> \$54,000	33.0%	> \$54,000	
	34.0%	> \$56,000	34.0%	> \$56,000	34.0%	> \$56,000	34.0%	> \$56,000	
	35.0%	> \$58,000	35.0%	> \$58,000	35.0%	> \$58,000	35.0%	> \$58,000	
	36.0%	> \$60,000	36.0%	> \$60,000	36.0%	> \$60,000	36.0%	> \$60,000	
	37.0%	> \$62,000	37.0%	> \$62,000	37.0%	> \$62,000	37.0%	> \$62,000	
	38.0%	> \$64,000	38.0%	> \$64,000	38.0%	> \$64,000	38.0%	> \$64,000	
	39.0%	> \$66,000	39.0%	> \$66,000	39.0%	> \$66,000	39.0%	> \$66,000	
	40.0%	> \$68,000	40.0%	> \$68,000	40.0%	> \$68,000	40.0%	> \$68,000	
	41.0%	> \$70,000	41.0%	> \$70,000	41.0%	> \$70,000	41.0%	> \$70,000	
	42.0%	> \$72,000	42.0%	> \$72,000	42.0%	> \$72,000	42.0%	> \$72,000	
	43.0%	> \$74,000	43.0%	> \$74,000	43.0%	> \$74,000	43.0%	> \$74,000	
	44.0%	> \$76,000	44.0%	> \$76,000	44.0%	> \$76,000	44.0%	> \$76,000	
	45.0%	> \$78,000	45.0%	> \$78,000	45.0%	> \$78,000	45.0%	> \$78,000	
	46.0%	> \$80,000	46.0%	> \$80,000	46.0%	> \$80,000	46.0%	> \$80,000	
	47.0%	> \$82,000	47.0%	> \$82,000	47.0%	> \$82,000	47.0%	> \$82,000	
	48.0%	> \$84,000	48.0%	> \$84,000	48.0%	> \$84,000	48.0%	> \$84,000	
	49.0%	> \$86,000	49.0%	> \$86,000	49.0%	> \$86,000	49.0%	> \$86,000	
	50.0%	> \$88,000	50.0%	> \$88,000	50.0%	> \$88,000	50.0%	> \$88,000	
	51.0%	> \$90,000	51.0%	> \$90,000	51.0%	> \$90,000	51.0%	> \$90,000	
	52.0%	> \$92,000	52.0%	> \$92,000	52.0%	> \$92,000	52.0%	> \$92,000	
	53.0%	> \$94,000	53.0%	> \$94,000	53.0%	> \$94,000	53.0%	> \$94,000	
	54.0%	> \$96,000	54.0%	> \$96,000	54.0%	> \$96,000	54.0%	> \$96,000	
	55.0%	> \$98,000	55.0%	> \$98,000	55.0%	> \$98,000	55.0%	> \$98,000	
	56.0%	> \$100,000	56.0%	> \$100,000	56.0%	> \$100,000	56.0%	> \$100,000	
	57.0%	> \$150,000	57.0%	> \$150,000	57.0%	> \$150,000	57.0%	> \$150,000	
	58.0%	> \$200,000	58.0%	> \$200,000	58.0%	> \$200,000	58.0%	> \$200,000	
1921	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	Tax rates include normal taxes plus applicable surtaxes. Last law to change rates was the Revenue Act of 1921.
	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	
	9.0%	> \$5,000	9.0%	> \$5,000	9.0%	> \$5,000	9.0%	> \$5,000	
	10.0%	> \$6,000	10.0%	> \$6,000	10.0%	> \$6,000	10.0%	> \$6,000	
	11.0%	> \$8,000	11.0%	> \$8,000	11.0%	> \$8,000	11.0%	> \$8,000	
	12.0%	> \$10,000	12.0%	> \$10,000	12.0%	> \$10,000	12.0%	> \$10,000	
	13.0%	> \$12,000	13.0%	> \$12,000	13.0%	> \$12,000	13.0%	> \$12,000	
	14.0%	> \$14,000	14.0%	> \$14,000	14.0%	> \$14,000	14.0%	> \$14,000	
	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	68.0%	> \$200,000	68.0%	> \$200,000	68.0%	> \$200,000	68.0%	> \$200,000	
	71.0%	> \$300,000	71.0%	> \$300,000	71.0%	> \$300,000	71.0%	> \$300,000	
	72.0%	> \$500,000	72.0%	> \$500,000	72.0%	> \$500,000	72.0%	> \$500,000	
	73.0%	> \$1,000,000	73.0%	> \$1,000,000	73.0%	> \$1,000,000	73.0%	> \$1,000,000	
1920	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	Last law to change rates was the Revenue Act of 1918.
	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	
	9.0%	> \$5,000	9.0%	> \$5,000	9.0%	> \$5,000	9.0%	> \$5,000	
	10.0%	> \$6,000	10.0%	> \$6,000	10.0%	> \$6,000	10.0%	> \$6,000	
	11.0%	> \$8,000	11.0%	> \$8,000	11.0%	> \$8,000	11.0%	> \$8,000	
	12.0%	> \$10,000	12.0%	> \$10,000	12.0%	> \$10,000	12.0%	> \$10,000	
	13.0%	> \$12,000	13.0%	> \$12,000	13.0%	> \$12,000	13.0%	> \$12,000	
	14.0%	> \$14,000	14.0%	> \$14,000	14.0%	> \$14,000	14.0%	> \$14,000	
	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	
	16.0%	> \$18,000	16.0%	> \$18,000	16.0%	> \$18,000	16.0%	> \$18,000	
	17.0%	> \$20,000	17.0%	> \$20,000	17.0%	> \$20,000	17.0%	> \$20,000	
	18.0%	> \$22,000	18.0%	> \$22,000	18.0%	> \$22,000	18.0%	> \$22,000	
	19.0%	> \$24,000	19.0%	> \$24,000	19.0%	> \$24,000	19.0%	> \$24,000	
	20.0%	> \$26,000	20.0%	> \$26,000	20.0%	> \$26,000	20.0%	> \$26,000	
	21.0%	> \$28,000	21.0%	> \$28,000	21.0%	> \$28,000	21.0%	> \$28,000	
	22.0%	> \$30,000	22.0%	> \$30,000	22.0%	> \$30,000	22.0%	> \$30,000	
	23.0%	> \$32,000	23.0%	> \$32,000	23.0%	> \$32,000	23.0%	> \$32,000	
	24.0%	> \$34,000	24.0%	> \$34,000	24.0%	> \$34,000	24.0%	> \$34,000	
	25.0%	> \$36,000	25.0%	> \$36,000	25.0%	> \$36,000	25.0%	> \$36,000	
	26.0%	> \$38,000	26.0%	> \$38,000	26.0%	> \$38,000	26.0%	> \$38,000	
	27.0%	> \$40,000	27.0%	> \$40,000	27.0%	> \$40,000	27.0%	> \$40,000	
	28.0%	> \$42,000	28.0%	> \$42,000	28.0%	> \$42,000	28.0%	> \$42,000	
	29.0%	> \$44,000	29.0%	> \$44,000	29.0%	> \$44,000	29.0%	> \$44,000	
	30.0%	> \$46,000	30.0%	> \$46,000	30.0%	> \$46,000	30.0%	> \$46,000	
	31.0%	> \$48,000	31.0%	> \$48,000	31.0%	> \$48,000	31.0%	> \$48,000	
	32.0%	> \$50,000	32.0%	> \$50,000	32.0%	> \$50,000	32.0%	> \$50,000	
	33.0%	> \$52,000	33.0%	> \$52,000	33.0%	> \$52,000	33.0%	> \$52,000	
	34.0%	> \$54,000	34.0%	> \$54,000	34.0%	> \$54,000	34.0%	> \$54,000	
	35.0%	> \$56,000	35.0%	> \$56,000	35.0%	> \$56,000	35.0%	> \$56,000	
	36.0%	> \$58,000	36.0%	> \$58,000	36.0%	> \$58,000	36.0%	> \$58,000	
	37.0%	> \$60,000	37.0%	> \$60,000	37.0%	> \$60,000	37.0%	> \$60,000	
	38.0%	> \$62,000	38.0%	> \$62,000	38.0%	> \$62,000	38.0%	> \$62,000	
	39.0%	> \$64,000	39.0%	> \$64,000	39.0%	> \$64,000	39.0%	> \$64,000	
	40.0%	> \$66,000	40.0%	> \$66,000	40.0%	> \$66,000	40.0%	> \$66,000	
	41.0%	> \$68,000	41.0%	> \$68,000	41.0%	> \$68,000	41.0%	> \$68,000	
	42.0%	> \$70,000	42.0%	> \$70,000	42.0%	> \$70,000	42.0%	> \$70,000	
	43.0%	> \$72,000	43.0%	> \$72,000	43.0%	> \$72,000	43.0%	> \$72,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	44.0%	> \$74,000	44.0%	> \$74,000	44.0%	> \$74,000	44.0%	> \$74,000	
	45.0%	> \$76,000	45.0%	> \$76,000	45.0%	> \$76,000	45.0%	> \$76,000	
	46.0%	> \$78,000	46.0%	> \$78,000	46.0%	> \$78,000	46.0%	> \$78,000	
	47.0%	> \$80,000	47.0%	> \$80,000	47.0%	> \$80,000	47.0%	> \$80,000	
	48.0%	> \$82,000	48.0%	> \$82,000	48.0%	> \$82,000	48.0%	> \$82,000	
	49.0%	> \$84,000	49.0%	> \$84,000	49.0%	> \$84,000	49.0%	> \$84,000	
	50.0%	> \$86,000	50.0%	> \$86,000	50.0%	> \$86,000	50.0%	> \$86,000	
	51.0%	> \$88,000	51.0%	> \$88,000	51.0%	> \$88,000	51.0%	> \$88,000	
	52.0%	> \$90,000	52.0%	> \$90,000	52.0%	> \$90,000	52.0%	> \$90,000	
	53.0%	> \$92,000	53.0%	> \$92,000	53.0%	> \$92,000	53.0%	> \$92,000	
	54.0%	> \$94,000	54.0%	> \$94,000	54.0%	> \$94,000	54.0%	> \$94,000	
	55.0%	> \$96,000	55.0%	> \$96,000	55.0%	> \$96,000	55.0%	> \$96,000	
	56.0%	> \$98,000	56.0%	> \$98,000	56.0%	> \$98,000	56.0%	> \$98,000	
	60.0%	> \$100,000	60.0%	> \$100,000	60.0%	> \$100,000	60.0%	> \$100,000	
	64.0%	> \$150,000	64.0%	> \$150,000	64.0%	> \$150,000	64.0%	> \$150,000	
	68.0%	> \$200,000	68.0%	> \$200,000	68.0%	> \$200,000	68.0%	> \$200,000	
	71.0%	> \$300,000	71.0%	> \$300,000	71.0%	> \$300,000	71.0%	> \$300,000	
	72.0%	> \$500,000	72.0%	> \$500,000	72.0%	> \$500,000	72.0%	> \$500,000	
	73.0%	> \$1,000,000	73.0%	> \$1,000,000	73.0%	> \$1,000,000	73.0%	> \$1,000,000	
1919	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	4.0%	> \$0	Last law to change rates was the Revenue Act of 1918.
	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	8.0%	> \$4,000	
	9.0%	> \$5,000	9.0%	> \$5,000	9.0%	> \$5,000	9.0%	> \$5,000	
	10.0%	> \$6,000	10.0%	> \$6,000	10.0%	> \$6,000	10.0%	> \$6,000	
	11.0%	> \$8,000	11.0%	> \$8,000	11.0%	> \$8,000	11.0%	> \$8,000	
	12.0%	> \$10,000	12.0%	> \$10,000	12.0%	> \$10,000	12.0%	> \$10,000	
	13.0%	> \$12,000	13.0%	> \$12,000	13.0%	> \$12,000	13.0%	> \$12,000	
	14.0%	> \$14,000	14.0%	> \$14,000	14.0%	> \$14,000	14.0%	> \$14,000	
	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	15.0%	> \$16,000	
	16.0%	> \$18,000	16.0%	> \$18,000	16.0%	> \$18,000	16.0%	> \$18,000	
	17.0%	> \$20,000	17.0%	> \$20,000	17.0%	> \$20,000	17.0%	> \$20,000	
	18.0%	> \$22,000	18.0%	> \$22,000	18.0%	> \$22,000	18.0%	> \$22,000	
	19.0%	> \$24,000	19.0%	> \$24,000	19.0%	> \$24,000	19.0%	> \$24,000	
	20.0%	> \$26,000	20.0%	> \$26,000	20.0%	> \$26,000	20.0%	> \$26,000	
	21.0%	> \$28,000	21.0%	> \$28,000	21.0%	> \$28,000	21.0%	> \$28,000	
	22.0%	> \$30,000	22.0%	> \$30,000	22.0%	> \$30,000	22.0%	> \$30,000	
	23.0%	> \$32,000	23.0%	> \$32,000	23.0%	> \$32,000	23.0%	> \$32,000	
	24.0%	> \$34,000	24.0%	> \$34,000	24.0%	> \$34,000	24.0%	> \$34,000	
	25.0%	> \$36,000	25.0%	> \$36,000	25.0%	> \$36,000	25.0%	> \$36,000	
	26.0%	> \$38,000	26.0%	> \$38,000	26.0%	> \$38,000	26.0%	> \$38,000	
	27.0%	> \$40,000	27.0%	> \$40,000	27.0%	> \$40,000	27.0%	> \$40,000	
	28.0%	> \$42,000	28.0%	> \$42,000	28.0%	> \$42,000	28.0%	> \$42,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	29.0%	> \$44,000	29.0%	> \$44,000	29.0%	> \$44,000	29.0%	> \$44,000	
	30.0%	> \$46,000	30.0%	> \$46,000	30.0%	> \$46,000	30.0%	> \$46,000	
	31.0%	> \$48,000	31.0%	> \$48,000	31.0%	> \$48,000	31.0%	> \$48,000	
	32.0%	> \$50,000	32.0%	> \$50,000	32.0%	> \$50,000	32.0%	> \$50,000	
	33.0%	> \$52,000	33.0%	> \$52,000	33.0%	> \$52,000	33.0%	> \$52,000	
	34.0%	> \$54,000	34.0%	> \$54,000	34.0%	> \$54,000	34.0%	> \$54,000	
	35.0%	> \$56,000	35.0%	> \$56,000	35.0%	> \$56,000	35.0%	> \$56,000	
	36.0%	> \$58,000	36.0%	> \$58,000	36.0%	> \$58,000	36.0%	> \$58,000	
	37.0%	> \$60,000	37.0%	> \$60,000	37.0%	> \$60,000	37.0%	> \$60,000	
	38.0%	> \$62,000	38.0%	> \$62,000	38.0%	> \$62,000	38.0%	> \$62,000	
	39.0%	> \$64,000	39.0%	> \$64,000	39.0%	> \$64,000	39.0%	> \$64,000	
	40.0%	> \$66,000	40.0%	> \$66,000	40.0%	> \$66,000	40.0%	> \$66,000	
	41.0%	> \$68,000	41.0%	> \$68,000	41.0%	> \$68,000	41.0%	> \$68,000	
	42.0%	> \$70,000	42.0%	> \$70,000	42.0%	> \$70,000	42.0%	> \$70,000	
	43.0%	> \$72,000	43.0%	> \$72,000	43.0%	> \$72,000	43.0%	> \$72,000	
	44.0%	> \$74,000	44.0%	> \$74,000	44.0%	> \$74,000	44.0%	> \$74,000	
	45.0%	> \$76,000	45.0%	> \$76,000	45.0%	> \$76,000	45.0%	> \$76,000	
	46.0%	> \$78,000	46.0%	> \$78,000	46.0%	> \$78,000	46.0%	> \$78,000	
	47.0%	> \$80,000	47.0%	> \$80,000	47.0%	> \$80,000	47.0%	> \$80,000	
	48.0%	> \$82,000	48.0%	> \$82,000	48.0%	> \$82,000	48.0%	> \$82,000	
	49.0%	> \$84,000	49.0%	> \$84,000	49.0%	> \$84,000	49.0%	> \$84,000	
	50.0%	> \$86,000	50.0%	> \$86,000	50.0%	> \$86,000	50.0%	> \$86,000	
	51.0%	> \$88,000	51.0%	> \$88,000	51.0%	> \$88,000	51.0%	> \$88,000	
	52.0%	> \$90,000	52.0%	> \$90,000	52.0%	> \$90,000	52.0%	> \$90,000	
	53.0%	> \$92,000	53.0%	> \$92,000	53.0%	> \$92,000	53.0%	> \$92,000	
	54.0%	> \$94,000	54.0%	> \$94,000	54.0%	> \$94,000	54.0%	> \$94,000	
	55.0%	> \$96,000	55.0%	> \$96,000	55.0%	> \$96,000	55.0%	> \$96,000	
	56.0%	> \$98,000	56.0%	> \$98,000	56.0%	> \$98,000	56.0%	> \$98,000	
	60.0%	> \$100,000	60.0%	> \$100,000	60.0%	> \$100,000	60.0%	> \$100,000	
	64.0%	> \$150,000	64.0%	> \$150,000	64.0%	> \$150,000	64.0%	> \$150,000	
	68.0%	> \$200,000	68.0%	> \$200,000	68.0%	> \$200,000	68.0%	> \$200,000	
	71.0%	> \$300,000	71.0%	> \$300,000	71.0%	> \$300,000	71.0%	> \$300,000	
	72.0%	> \$500,000	72.0%	> \$500,000	72.0%	> \$500,000	72.0%	> \$500,000	
	73.0%	> \$1,000,000	73.0%	> \$1,000,000	73.0%	> \$1,000,000	73.0%	> \$1,000,000	
1918	6.0%	> \$0	6.0%	> \$0	6.0%	> \$0	6.0%	> \$0	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.
	12.0%	> \$4,000	12.0%	> \$4,000	12.0%	> \$4,000	12.0%	> \$4,000	
	13.0%	> \$5,000	13.0%	> \$5,000	13.0%	> \$5,000	13.0%	> \$5,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	57.0%	> \$92,000	57.0%	> \$92,000	57.0%	> \$92,000	57.0%	> \$92,000	
	58.0%	> \$94,000	58.0%	> \$94,000	58.0%	> \$94,000	58.0%	> \$94,000	
	59.0%	> \$96,000	59.0%	> \$96,000	59.0%	> \$96,000	59.0%	> \$96,000	
	60.0%	> \$98,000	60.0%	> \$98,000	60.0%	> \$98,000	60.0%	> \$98,000	
	64.0%	> \$100,000	64.0%	> \$100,000	64.0%	> \$100,000	64.0%	> \$100,000	
	68.0%	> \$150,000	68.0%	> \$150,000	68.0%	> \$150,000	68.0%	> \$150,000	
	72.0%	> \$200,000	72.0%	> \$200,000	72.0%	> \$200,000	72.0%	> \$200,000	
	75.0%	> \$300,000	75.0%	> \$300,000	75.0%	> \$300,000	75.0%	> \$300,000	
	76.0%	> \$500,000	76.0%	> \$500,000	76.0%	> \$500,000	76.0%	> \$500,000	
	77.0%	> \$1,000,000	77.0%	> \$1,000,000	77.0%	> \$1,000,000	77.0%	> \$1,000,000	
1917	2.0%	> \$0	2.0%	> \$0	2.0%	> \$0	2.0%	> \$0	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.
	4.0%	> \$2,000	4.0%	> \$2,000	4.0%	> \$2,000	4.0%	> \$2,000	
	5.0%	> \$5,000	5.0%	> \$5,000	5.0%	> \$5,000	5.0%	> \$5,000	
	6.0%	> \$7,500	6.0%	> \$7,500	6.0%	> \$7,500	6.0%	> \$7,500	
	7.0%	> \$10,000	7.0%	> \$10,000	7.0%	> \$10,000	7.0%	> \$10,000	
	8.0%	> \$12,500	8.0%	> \$12,500	8.0%	> \$12,500	8.0%	> \$12,500	
	9.0%	> \$15,000	9.0%	> \$15,000	9.0%	> \$15,000	9.0%	> \$15,000	
	12.0%	> \$20,000	12.0%	> \$20,000	12.0%	> \$20,000	12.0%	> \$20,000	
	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000	16.0%	> \$40,000	
	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000	21.0%	> \$60,000	
	26.0%	> \$80,000	26.0%	> \$80,000	26.0%	> \$80,000	26.0%	> \$80,000	
	31.0%	> \$100,000	31.0%	> \$100,000	31.0%	> \$100,000	31.0%	> \$100,000	
	35.0%	> \$150,000	35.0%	> \$150,000	35.0%	> \$150,000	35.0%	> \$150,000	
	41.0%	> \$200,000	41.0%	> \$200,000	41.0%	> \$200,000	41.0%	> \$200,000	
	46.0%	> \$250,000	46.0%	> \$250,000	46.0%	> \$250,000	46.0%	> \$250,000	
	50.0%	> \$300,000	50.0%	> \$300,000	50.0%	> \$300,000	50.0%	> \$300,000	
	54.0%	> \$500,000	54.0%	> \$500,000	54.0%	> \$500,000	54.0%	> \$500,000	
	59.0%	> \$750,000	59.0%	> \$750,000	59.0%	> \$750,000	59.0%	> \$750,000	
	65.0%	> \$1,000,000	65.0%	> \$1,000,000	65.0%	> \$1,000,000	65.0%	> \$1,000,000	
	66.0%	> \$1,500,000	66.0%	> \$1,500,000	66.0%	> \$1,500,000	66.0%	> \$1,500,000	
	67.0%	> \$2,000,000	67.0%	> \$2,000,000	67.0%	> \$2,000,000	67.0%	> \$2,000,000	
1916	2.0%	> \$0	2.0%	> \$0	2.0%	> \$0	2.0%	> \$0	Tax rates include normal tax of 2 percent plus applicable surtaxes. Last law to change rates was the Revenue Act of 1916.
	3.0%	> \$20,000	3.0%	> \$20,000	3.0%	> \$20,000	3.0%	> \$20,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	4.0%	> \$40,000	4.0%	> \$40,000	4.0%	> \$40,000	4.0%	> \$40,000	
	5.0%	> \$60,000	5.0%	> \$60,000	5.0%	> \$60,000	5.0%	> \$60,000	
	6.0%	> \$80,000	6.0%	> \$80,000	6.0%	> \$80,000	6.0%	> \$80,000	
	7.0%	> \$100,000	7.0%	> \$100,000	7.0%	> \$100,000	7.0%	> \$100,000	
	8.0%	> \$150,000	8.0%	> \$150,000	8.0%	> \$150,000	8.0%	> \$150,000	
	9.0%	> \$200,000	9.0%	> \$200,000	9.0%	> \$200,000	9.0%	> \$200,000	
	10.0%	> \$250,000	10.0%	> \$250,000	10.0%	> \$250,000	10.0%	> \$250,000	
	11.0%	> \$300,000	11.0%	> \$300,000	11.0%	> \$300,000	11.0%	> \$300,000	
	12.0%	> \$500,000	12.0%	> \$500,000	12.0%	> \$500,000	12.0%	> \$500,000	
	13.0%	> \$1,000,000	13.0%	> \$1,000,000	13.0%	> \$1,000,000	13.0%	> \$1,000,000	
	14.0%	> \$1,500,000	14.0%	> \$1,500,000	14.0%	> \$1,500,000	14.0%	> \$1,500,000	
	15.0%	> \$2,000,000	15.0%	> \$2,000,000	15.0%	> \$2,000,000	15.0%	> \$2,000,000	
1915	1.0%	> \$0	1.0%	> \$0	1.0%	> \$0	1.0%	> \$0	Tax rates include normal tax of 1 percent plus applicable surtaxes. Last law to change rates was the Tariff Act of October 3, 1913.
	2.0%	> \$20,000	2.0%	> \$20,000	2.0%	> \$20,000	2.0%	> \$20,000	
	3.0%	> \$50,000	3.0%	> \$50,000	3.0%	> \$50,000	3.0%	> \$50,000	
	4.0%	> \$75,000	4.0%	> \$75,000	4.0%	> \$75,000	4.0%	> \$75,000	
	5.0%	> \$100,000	5.0%	> \$100,000	5.0%	> \$100,000	5.0%	> \$100,000	
	6.0%	> \$250,000	6.0%	> \$250,000	6.0%	> \$250,000	6.0%	> \$250,000	
	7.0%	> \$500,000	7.0%	> \$500,000	7.0%	> \$500,000	7.0%	> \$500,000	
1914	1.0%	> \$0	1.0%	> \$0	1.0%	> \$0	1.0%	> \$0	Tax rates include normal tax of 1 percent plus applicable surtaxes. Last law to change rates was the Tariff Act of October 3, 1913.
	2.0%	> \$20,000	2.0%	> \$20,000	2.0%	> \$20,000	2.0%	> \$20,000	
	3.0%	> \$50,000	3.0%	> \$50,000	3.0%	> \$50,000	3.0%	> \$50,000	
	4.0%	> \$75,000	4.0%	> \$75,000	4.0%	> \$75,000	4.0%	> \$75,000	
	5.0%	> \$100,000	5.0%	> \$100,000	5.0%	> \$100,000	5.0%	> \$100,000	
	6.0%	> \$250,000	6.0%	> \$250,000	6.0%	> \$250,000	6.0%	> \$250,000	
	7.0%	> \$500,000	7.0%	> \$500,000	7.0%	> \$500,000	7.0%	> \$500,000	
1913	1.0%	> \$0	1.0%	> \$0	1.0%	> \$0	1.0%	> \$0	Tax rates include normal tax of 1 percent plus applicable surtaxes. Last law to change rates was the Tariff Act of October 3, 1913.
	2.0%	> \$20,000	2.0%	> \$20,000	2.0%	> \$20,000	2.0%	> \$20,000	
	3.0%	> \$50,000	3.0%	> \$50,000	3.0%	> \$50,000	3.0%	> \$50,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
	4.0%	> \$75,000	4.0%	> \$75,000	4.0%	> \$75,000	4.0%	> \$75,000	
	5.0%	> \$100,000	5.0%	> \$100,000	5.0%	> \$100,000	5.0%	> \$100,000	
	6.0%	> \$250,000	6.0%	> \$250,000	6.0%	> \$250,000	6.0%	> \$250,000	
	7.0%	> \$500,000	7.0%	> \$500,000	7.0%	> \$500,000	7.0%	> \$500,000	
1895-1912	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.
1894	2.0%	> \$4,000	2.0%	> \$4,000	2.0%	> \$4,000	2.0%	> \$4,000	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 .
1873-1893	No income tax								Last law to change rates was the Revenue Act of 1873.
1872	2.5%	> \$2,000	2.5%	> \$2,000	2.5%	> \$2,000	2.5%	> \$2,000	Last law to change rates was the Revenue Act of 1870.
1871	2.5%	> \$2,000	2.5%	> \$2,000	2.5%	> \$2,000	2.5%	> \$2,000	Last law to change rates was the Revenue Act of 1870.
1870	2.5%	> \$2,000	2.5%	> \$2,000	2.5%	> \$2,000	2.5%	> \$2,000	Last law to change rates was the Revenue Act of 1870.
1869	5.0%	> \$1,000	5.0%	> \$1,000	5.0%	> \$1,000	5.0%	> \$1,000	Last law to change rates was the Revenue Act of 1867.
1868	5.0%	> \$1,000	5.0%	> \$1,000	5.0%	> \$1,000	5.0%	> \$1,000	Last law to change rates was the Revenue Act of 1867.
1867	5.0%	> \$1,000	5.0%	> \$1,000	5.0%	> \$1,000	5.0%	> \$1,000	Last law to change rates was the Revenue Act of 1867.
1866	5.0%	> \$600	5.0%	> \$600	5.0%	> \$600	5.0%	> \$600	Last law to change rates was the Revenue Act of 1864
	7.5%	> \$5,000	7.5%	> \$5,000	7.5%	> \$5,000	7.5%	> \$5,000	
	10.0%	> \$10,000	10.0%	> \$10,000	10.0%	> \$10,000	10.0%	> \$10,000	

In Nominal Dollars, Income Years 1862-2021

Year	Married Filing Jointly		Married Filing Separately		Single Filer		Head of Household		Notes:
	Rates	Brackets	Rates	Brackets	Rates	Brackets	Rates	Brackets	
1865	5.0%	> \$600	5.0%	> \$600	5.0%	> \$600	5.0%	> \$600	Last law to change rates was the Revenue Act of 1864.
	7.5%	> \$5,000	7.5%	> \$5,000	7.5%	> \$5,000	7.5%	> \$5,000	
	10.0%	> \$10,000	10.0%	> \$10,000	10.0%	> \$10,000	10.0%	> \$10,000	
1864	5.0%	> \$600	5.0%	> \$600	5.0%	> \$600	5.0%	> \$600	Last law to change rates was the Revenue Act of 1864.
	7.5%	> \$5,000	7.5%	> \$5,000	7.5%	> \$5,000	7.5%	> \$5,000	
	10.0%	> \$10,000	10.0%	> \$10,000	10.0%	> \$10,000	10.0%	> \$10,000	
1863	3.0%	> \$600	3.0%	> \$600	3.0%	> \$600	3.0%	> \$600	Last law to change rates was the Revenue Act of 1862.
	5.0%	> \$10,000	5.0%	> \$10,000	5.0%	> \$10,000	5.0%	> \$10,000	
1862	3.0%	> \$600	3.0%	> \$600	3.0%	> \$600	3.0%	> \$600	Last law to change rates was the Revenue Act of 1862.
	5.0%	> \$10,000	5.0%	> \$10,000	5.0%	> \$10,000	5.0%	> \$10,000	

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