

5-Feb-17

**2018 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$9,525	10%
\$9,525	\$38,700	12%
\$38,700	\$82,500	22%
\$82,500	\$157,500	24%
\$157,500	\$200,000	32%
\$200,000	\$500,000	35%
\$500,000	and over	37%

If your filing status is Married filing jointly

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$19,050	10%
\$19,050	\$77,400	12%
\$77,400	\$165,000	22%
\$165,000	\$315,000	24%
\$315,000	\$400,000	32%
\$400,000	\$600,000	35%
\$600,000	and over	37%

If your filing status is Head of Household

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$13,600	10%
\$13,600	\$51,800	12%
\$51,800	\$82,500	22%
\$82,500	\$157,500	24%
\$157,500	\$200,000	32%
\$200,000	\$500,000	35%
\$500,000	and over	37%

If your filing status is Married filing separately

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$9,525	10%
\$9,525	\$38,700	12%
\$38,700	\$82,500	22%
\$82,500	\$157,500	24%
\$157,500	\$200,000	32%
\$200,000	\$300,000	35%
\$300,000	and over	37%

Standard Deduction

Standard	
Single	\$12,000
Married filing jointly	\$24,000
Head of Household	\$18,000
Married filing separately	\$12,000

Threshold for Refundable Child Tax Credit

Threshold	
All households	\$2,500

Filing Threshold

Threshold	
Single	12,000
Head of Household	18,000
Married filing jointly	24,000

Source: Tax Cuts and Jobs Act

<http://docs.house.gov/billsthisweek/20171218/CRPT-115HRPT-466.pdf>