| Year | Statutory Marginal Tax Rate |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Nontaxable returns | 1\% to 15\% | 16\% to 28\% | 29\% to 35\% | $\begin{gathered} 36 \% \text { to } \\ 39.6 \% \end{gathered}$ | $\begin{gathered} 39.7 \% \text { to } \\ 50 \% \end{gathered}$ | Over 50\% | All returns |
| 1958 | 21.9\% | 0.0\% | 75.5\% | 1.6\% | 0.3\% | 0.4\% | 0.3\% | 100.0\% |
| 1959 | 20.3\% | 0.0\% | 76.7\% | 1.9\% | 0.3\% | 0.4\% | 0.4\% | 100.0\% |
| 1960 | 20.3\% | 0.0\% | 76.5\% | 2.0\% | 0.3\% | 0.4\% | 0.3\% | 100.0\% |
| 1961 | 20.1\% | 0.0\% | 76.4\% | 2.3\% | 0.4\% | 0.5\% | 0.3\% | 100.0\% |
| 1962 | 18.8\% | 0.0\% | 77.2\% | 2.6\% | 0.4\% | 0.5\% | 0.4\% | 100.0\% |
| 1963 | 18.3\% | 0.0\% | 77.3\% | 3.0\% | 0.4\% | 0.6\% | 0.4\% | 100.0\% |
| 1964 | 20.0\% | 0.0\% | 77.7\% | 1.4\% | 0.3\% | 0.4\% | 0.3\% | 100.0\% |
| 1965 | 19.1\% | 19.0\% | 60.3\% | 0.5\% | 0.5\% | 0.4\% | 0.2\% | 100.0\% |
| 1966 | 17.9\% | 18.1\% | 62.2\% | 0.6\% | 0.5\% | 0.4\% | 0.2\% | 100.0\% |
| 1967 | 16.8\% | 17.1\% | 64.0\% | 0.7\% | 0.6\% | 0.5\% | 0.2\% | 100.0\% |
| 1968 | 15.6\% | 15.9\% | 65.7\% | 0.9\% | 0.8\% | 0.7\% | 0.3\% | 100.0\% |
| 1969 | 14.8\% | 15.2\% | 66.8\% | 1.1\% | 0.9\% | 0.7\% | 0.3\% | 100.0\% |
| 1970 | 19.3\% | 10.4\% | 66.7\% | 1.4\% | 1.1\% | 0.8\% | 0.4\% | 100.0\% |
| 1971 | 18.7\% | 12.8\% | 65.0\% | 1.5\% | 0.9\% | 0.8\% | 0.4\% | 100.0\% |
| 1972 | 20.5\% | 11.1\% | 64.3\% | 1.8\% | 1.0\% | 0.9\% | 0.4\% | 100.0\% |
| 1973 | 19.4\% | 10.5\% | 65.0\% | 2.3\% | 1.3\% | 1.0\% | 0.5\% | 100.0\% |
| 1974 | 18.2\% | 9.7\% | 65.7\% | 3.0\% | 1.6\% | 1.2\% | 0.5\% | 100.0\% |
| 1975 | 19.3\% | 9.6\% | 63.4\% | 3.6\% | 2.1\% | 1.4\% | 0.6\% | 100.0\% |
| 1976 | 18.3\% | 8.8\% | 63.0\% | 4.7\% | 2.8\% | 1.7\% | 0.7\% | 100.0\% |
| 1977 | 20.2\% | 8.2\% | 59.3\% | 5.8\% | 3.4\% | 2.3\% | 0.8\% | 100.0\% |
| 1978 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 1979 | 19.5\% | 8.1\% | 56.4\% | 8.6\% | 3.2\% | 3.3\% | 1.0\% | 100.0\% |
| 1980 | 18.4\% | 7.5\% | 54.0\% | 10.1\% | 4.3\% | 4.5\% | 1.3\% | 100.0\% |
| 1981 | 16.5\% | 7.3\% | 51.6\% | 11.5\% | 5.4\% | 6.1\% | 1.5\% | 100.0\% |
| 1982 | 16.0\% | 12.9\% | 47.8\% | 15.1\% | 4.0\% | 4.2\% | 0.0\% | 100.0\% |
| 1983 | 15.5\% | 27.9\% | 40.9\% | 10.8\% | 0.8\% | 4.2\% | 0.0\% | 100.0\% |
| 1984 | 14.3\% | 26.7\% | 46.0\% | 7.9\% | 2.7\% | 2.5\% | 0.0\% | 100.0\% |
| 1985 | 14.5\% | 26.9\% | 45.6\% | 7.8\% | 2.8\% | 2.4\% | 0.0\% | 100.0\% |
| 1986 | 15.2\% | 26.3\% | 44.9\% | 8.0\% | 2.8\% | 2.7\% | 0.0\% | 100.0\% |
| 1987 | 15.6\% | 59.8\% | 16.1\% | 7.2\% | 1.4\% | 0.0\% | 0.0\% | 100.0\% |
| 1988 | 17.2\% | 58.9\% | 21.2\% | 2.7\% | 0.0\% | 0.0\% | 0.0\% | 100.0\% |
| 1989 | 17.2\% | 58.4\% | 21.5\% | 2.9\% | 0.0\% | 0.0\% | 0.0\% | 100.0\% |
| 1990 | 17.6\% | 58.5\% | 21.2\% | 2.7\% | 0.0\% | 0.0\% | 0.0\% | 100.0\% |
| 1991 | 18.7\% | 58.4\% | 20.0\% | 3.0\% | 0.0\% | 0.0\% | 0.0\% | 100.0\% |
| 1992 | 19.6\% | 58.2\% | 19.2\% | 3.0\% | 0.0\% | 0.0\% | 0.0\% | 100.0\% |
| 1993 | 20.2\% | 57.8\% | 19.0\% | 1.9\% | 1.1\% | 0.0\% | 0.0\% | 100.0\% |
| 1994 | 19.4\% | 58.3\% | 19.2\% | 1.9\% | 1.2\% | 0.0\% | 0.0\% | 100.0\% |
| 1995 | 19.5\% | 57.7\% | 19.4\% | 2.1\% | 1.3\% | 0.0\% | 0.0\% | 100.0\% |
| 1996 | 19.3\% | 57.2\% | 19.9\% | 2.3\% | 1.4\% | 0.0\% | 0.0\% | 100.0\% |
| 1997 | 18.4\% | 57.2\% | 20.5\% | 2.4\% | 1.5\% | 0.0\% | 0.0\% | 100.0\% |
| 1998 | 18.6\% | 56.0\% | 21.2\% | 2.5\% | 1.6\% | 0.0\% | 0.0\% | 100.0\% |
| 1999 | 18.5\% | 55.2\% | 21.7\% | 2.8\% | 1.8\% | 0.0\% | 0.0\% | 100.0\% |
| 2000 | 18.0\% | 54.5\% | 22.5\% | 3.1\% | 2.0\% | 0.0\% | 0.0\% | 100.0\% |
| 2001 | 19.2\% | 54.3\% | 21.8\% | 3.0\% | 1.8\% | 0.0\% | 0.0\% | 100.0\% |
| 2002 | 20.3\% | 54.5\% | 20.8\% | 3.8\% | 0.6\% | 0.0\% | 0.0\% | 100.0\% |
| 2003 | 21.2\% | 57.6\% | 19.6\% | 1.6\% | 0.0\% | 0.0\% | 0.0\% | 100.0\% |
| 2004 | 21.2\% | 57.4\% | 19.7\% | 1.7\% | 0.0\% | 0.0\% | 0.0\% | 100.0\% |
| 2005 | 21.4\% | 57.4\% | 19.4\% | 1.8\% | 0.0\% | 0.0\% | 0.0\% | 100.0\% |
| 2006 | 21.5\% | 56.8\% | 19.8\% | 1.9\% | 0.0\% | 0.0\% | 0.0\% | 100.0\% |
| 2007 | 21.7\% | 56.7\% | 19.7\% | 1.9\% | 0.0\% | 0.0\% | 0.0\% | 100.0\% |
| 2008 | 23.5\% | 54.7\% | 19.9\% | 1.9\% | 0.0\% | 0.0\% | 0.0\% | 100.0\% |


| 2009 | $25.0 \%$ | $54.9 \%$ | $18.4 \%$ | $1.6 \%$ | $0.0 \%$ | $0.0 \%$ | $0.0 \%$ | $100.0 \%$ |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| 2010 | $25.4 \%$ | $54.0 \%$ | $18.9 \%$ | $1.7 \%$ | $0.0 \%$ | $0.0 \%$ | $0.0 \%$ | $100.0 \%$ |
| 2011 | $26.0 \%$ | $53.0 \%$ | $19.2 \%$ | $1.8 \%$ | $0.0 \%$ | $0.0 \%$ | $0.0 \%$ | $100.0 \%$ |
| 2012 | $25.5 \%$ | $53.1 \%$ | $19.5 \%$ | $2.0 \%$ | $0.0 \%$ | $0.0 \%$ | $0.0 \%$ | $100.0 \%$ |
| 2013 | $25.7 \%$ | $52.6 \%$ | $19.7 \%$ | $1.3 \%$ | $0.0 \%$ | $0.0 \%$ | $0.0 \%$ | $100.0 \%$ |
| 2014 | $24.9 \%$ | $52.7 \%$ | $20.3 \%$ | $1.4 \%$ | $0.0 \%$ | $0.0 \%$ | $0.0 \%$ | $100.0 \%$ |
| 2015 | $24.4 \%$ | $52.5 \%$ | $21.0 \%$ | $1.5 \%$ | $0.0 \%$ | $0.0 \%$ | $0.0 \%$ | $100.0 \%$ |
| 2016 | $23.8 \%$ | $52.6 \%$ | $21.4 \%$ | $1.5 \%$ | $0.0 \%$ | $0.0 \%$ | $0.0 \%$ | $100.0 \%$ |

Source: IRS Statistics of Income, 1958-2017

