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## 2020 Individual Income Tax Rates, Standard Deductions, Personal Exemptions, and Filing Thresholds

### If your filing status is Single

Taxable Income		Marginal Rate
Over ---	But not over ---	
\$0	\$9,875	10%
\$9,875	\$40,125	12%
\$40,125	\$85,525	22%
\$85,525	\$163,300	24%
\$163,300	\$207,350	32%
\$207,350	\$518,400	35%
\$518,400	and over	37%

### If your filing status is Head of Household

Taxable Income		Marginal Rate
Over ---	But not over ---	
\$0	\$14,100	10%
\$14,100	\$53,700	12%
\$53,700	\$85,500	22%
\$85,500	\$163,300	24%
\$163,300	\$207,350	32%
\$207,350	\$518,400	35%
\$518,400	and over	37%

### Standard Deduction

		Standard Amount
	Single	\$12,400
	Married Filing Jointly or Qualifying Widow(er)	\$24,800
	Head of Household	\$18,650
	Married Filing Separately	\$12,400
		Filing Status
		Additional Amount
Blind or age 65 or older	Single or Head of Household	\$1,650
	Others	\$1,300

### Filing Threshold

		Age	Gross Income
Single		under 65	\$12,400
		65 or older	\$14,050
Married Filing Jointly		under 65 (both spouses)	\$24,800
		65 or older (one spouse)	\$26,100
Qualifying Widow(er)		65 or older (both spouses)	\$27,400
		under 65	\$24,800
Head of Household		65 or older	\$26,100
		under 65	\$18,650
Married Filing Separately		65 or older	\$20,300
		any age	\$5

### If your filing status is Married Filing Jointly or Qualifying Widow(er)

Taxable Income		Marginal Rate
Over ---	But not over ---	
\$0	\$19,750	10%
\$19,750	\$80,250	12%
\$80,250	\$171,050	22%
\$171,050	\$326,600	24%
\$326,600	\$414,700	32%
\$414,700	\$622,050	35%
\$622,050	and over	37%

### If your filing status is Married Filing Separately

Taxable Income		Marginal Rate
Over ---	But not over ---	
\$0	\$9,875	10%
\$9,875	\$40,125	12%
\$40,125	\$85,525	22%
\$85,525	\$163,300	24%
\$163,300	\$207,350	32%
\$207,350	\$311,025	35%
\$311,025	and over	37%

### Threshold for Refundable Child Tax Credit

		Earned Income
	All filers	\$2,500

### Personal Exemption

		Amount
	All filers	\$0

Source: IRS Revenue Procedure 19-44, accessed March 20, 2020.

<https://www.irs.gov/pub/irs-drop/rp-19-44.pdf>