

Federal Individual Income Tax Rates History

Nominal Dollars

Income Years 1913-2013

Note: Figures are presented in nominal dollar amounts.

Nominal			2013								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$17,850	10.0%	\$0	\$8,925	10.0%	\$0	\$8,925	10.0%	\$0	\$12,750
15.0%	\$17,850	\$72,500	15.0%	\$8,925	\$36,250	15.0%	\$8,925	\$36,250	15.0%	\$12,750	\$48,600
25.0%	\$72,500	\$146,400	25.0%	\$36,250	\$73,200	25.0%	\$36,250	\$87,850	25.0%	\$48,600	\$125,450
28.0%	\$146,400	\$223,050	28.0%	\$73,200	\$111,525	28.0%	\$87,850	\$183,250	28.0%	\$125,450	\$203,150
33.0%	\$223,050	\$398,350	33.0%	\$111,525	\$199,175	33.0%	\$183,250	\$398,350	33.0%	\$203,150	\$398,350
35.0%	\$398,350	\$450,000	35.0%	\$199,175	\$225,000	35.0%	\$398,350	\$400,000	35.0%	\$398,350	\$425,000
39.6%	\$450,000		39.6%	\$225,000		39.6%	\$400,000		39.6%	\$425,000	

Note: Last law to change rates was the American Taxpayer Relief Act of 2012.

Nominal			2012								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$17,400	10.0%	\$0	\$8,700	10.0%	\$0	\$8,700	10.0%	\$0	\$12,400
15.0%	\$17,400	\$70,700	15.0%	\$8,700	\$35,350	15.0%	\$8,700	\$35,350	15.0%	\$12,400	\$47,350
25.0%	\$70,700	\$142,700	25.0%	\$35,350	\$71,350	25.0%	\$35,350	\$85,650	25.0%	\$47,350	\$122,300
28.0%	\$142,700	\$217,450	28.0%	\$71,350	\$108,725	28.0%	\$85,650	\$178,650	28.0%	\$122,300	\$198,050
33.0%	\$217,450	\$388,350	33.0%	\$108,725	\$194,175	33.0%	\$178,650	\$388,350	33.0%	\$198,050	\$388,350
35.0%	\$388,350	-	35.0%	\$194,175	-	35.0%	\$388,350	-	35.0%	\$388,350	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

Nominal			2011								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$17,000	10.0%	\$0	\$8,500	10.0%	\$0	\$8,500	10.0%	\$0	\$12,150
15.0%	\$17,000	\$69,000	15.0%	\$8,500	\$34,500	15.0%	\$8,500	\$34,500	15.0%	\$12,150	\$46,250
25.0%	\$69,000	\$139,350	25.0%	\$34,500	\$69,675	25.0%	\$34,500	\$83,600	25.0%	\$46,250	\$119,400
28.0%	\$139,350	\$212,300	28.0%	\$69,675	\$106,150	28.0%	\$83,600	\$174,400	28.0%	\$119,400	\$193,350
33.0%	\$212,300	\$379,150	33.0%	\$106,150	\$189,575	33.0%	\$174,400	\$379,150	33.0%	\$193,350	\$379,150
35.0%	\$379,150	-	35.0%	\$189,575	-	35.0%	\$379,150	-	35.0%	\$379,150	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

Nominal			2010								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$16,750	10.0%	\$0	\$8,375	10.0%	\$0	\$8,375	10.0%	\$0	\$11,950
15.0%	\$16,750	\$68,000	15.0%	\$8,375	\$34,000	15.0%	\$8,375	\$34,000	15.0%	\$11,950	\$45,550
25.0%	\$68,000	\$137,300	25.0%	\$34,000	\$68,650	25.0%	\$34,000	\$82,400	25.0%	\$45,550	\$117,650
28.0%	\$137,300	\$209,250	28.0%	\$68,650	\$104,625	28.0%	\$82,400	\$171,850	28.0%	\$117,650	\$190,550
33.0%	\$209,250	\$373,650	33.0%	\$104,625	\$186,825	33.0%	\$171,850	\$373,650	33.0%	\$190,550	\$373,650
35.0%	\$373,650	-	35.0%	\$186,825	-	35.0%	\$373,650	-	35.0%	\$373,650	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

Nominal			2009								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$16,700	10.0%	\$0	\$8,350	10.0%	\$0	\$8,350	10.0%	\$0	\$11,950
15.0%	\$16,700	\$67,900	15.0%	\$8,350	\$33,950	15.0%	\$8,350	\$33,950	15.0%	\$11,950	\$45,500
25.0%	\$67,900	\$137,050	25.0%	\$33,950	\$68,525	25.0%	\$33,950	\$82,250	25.0%	\$45,500	\$117,450
28.0%	\$137,050	\$208,850	28.0%	\$68,525	\$104,425	28.0%	\$82,250	\$171,550	28.0%	\$117,450	\$190,200
33.0%	\$208,850	\$372,950	33.0%	\$104,425	\$186,475	33.0%	\$171,550	\$372,950	33.0%	\$190,200	\$372,950
35.0%	\$372,950	-	35.0%	\$186,475	-	35.0%	\$372,950	-	35.0%	\$372,950	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

Nominal			Nominal			2008			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household					
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets				
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over			
10.0%	\$0	\$16,050	10.0%	\$0	\$8,025	10.0%	\$0	\$8,025	10.0%	\$0	\$11,450			
15.0%	\$16,050	\$65,100	15.0%	\$8,025	\$32,550	15.0%	\$8,025	\$32,550	15.0%	\$11,450	\$43,650			
25.0%	\$65,100	\$131,450	25.0%	\$32,550	\$65,725	25.0%	\$32,550	\$78,850	25.0%	\$43,650	\$112,650			
28.0%	\$131,450	\$200,300	28.0%	\$65,725	\$100,150	28.0%	\$78,850	\$164,550	28.0%	\$112,650	\$182,400			
33.0%	\$200,300	\$357,700	33.0%	\$100,150	\$178,850	33.0%	\$164,550	\$357,700	33.0%	\$182,400	\$357,700			
35.0%	\$357,700	-	35.0%	\$178,850	-	35.0%	\$357,700	-	35.0%	\$357,700	-			

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

Nominal			Nominal			2007			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household					
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets				
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over			
10.0%	\$0	\$15,650	10.0%	\$0	\$7,825	10.0%	\$0	\$7,825	10.0%	\$0	\$11,200			
15.0%	\$15,650	\$63,700	15.0%	\$7,825	\$31,850	15.0%	\$7,825	\$31,850	15.0%	\$11,200	\$42,650			
25.0%	\$63,700	\$128,500	25.0%	\$31,850	\$64,250	25.0%	\$31,850	\$77,100	25.0%	\$42,650	\$110,100			
28.0%	\$128,500	\$195,850	28.0%	\$64,250	\$97,925	28.0%	\$77,100	\$160,850	28.0%	\$110,100	\$178,350			
33.0%	\$195,850	\$349,700	33.0%	\$97,925	\$174,850	33.0%	\$160,850	\$349,700	33.0%	\$178,350	\$349,700			
35.0%	\$349,700	-	35.0%	\$174,850	-	35.0%	\$349,700	-	35.0%	\$349,700	-			

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

Nominal			Nominal			2006			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household					
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets				
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over			
10.0%	\$0	\$15,100	10.0%	\$0	\$7,550	10.0%	\$0	\$7,550	10.0%	\$0	\$10,750			
15.0%	\$15,100	\$61,300	15.0%	\$7,550	\$30,650	15.0%	\$7,550	\$30,650	15.0%	\$10,750	\$41,050			
25.0%	\$61,300	\$123,700	25.0%	\$30,650	\$61,850	25.0%	\$30,650	\$74,200	25.0%	\$41,050	\$106,000			
28.0%	\$123,700	\$188,450	28.0%	\$61,850	\$94,225	28.0%	\$74,200	\$154,800	28.0%	\$106,000	\$171,650			
33.0%	\$188,450	\$336,550	33.0%	\$94,225	\$168,275	33.0%	\$154,800	\$336,550	33.0%	\$171,650	\$336,550			
35.0%	\$336,550	-	35.0%	\$168,275	-	35.0%	\$336,550	-	35.0%	\$336,550	-			

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

Nominal			Nominal			2005			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household					
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets				
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over			
10.0%	\$0	\$14,600	10.0%	\$0	\$7,300	10.0%	\$0	\$7,300	10.0%	\$0	\$10,450			
15.0%	\$14,600	\$59,400	15.0%	\$7,300	\$29,700	15.0%	\$7,300	\$29,700	15.0%	\$10,450	\$39,800			
25.0%	\$59,400	\$119,950	25.0%	\$29,700	\$59,975	25.0%	\$29,700	\$71,950	25.0%	\$39,800	\$102,800			
28.0%	\$119,950	\$182,800	28.0%	\$59,975	\$91,400	28.0%	\$71,950	\$150,150	28.0%	\$102,800	\$166,450			
33.0%	\$182,800	\$326,450	33.0%	\$91,400	\$163,225	33.0%	\$150,150	\$326,450	33.0%	\$166,450	\$326,450			
35.0%	\$326,450	-	35.0%	\$163,225	-	35.0%	\$326,450	-	35.0%	\$326,450	-			

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

Nominal			Nominal			2004			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household					
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets				
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over			
10.0%	\$0	\$14,300	10.0%	\$0	\$7,150	10.0%	\$0	\$7,150	10.0%	\$0	\$10,200			
15.0%	\$14,300	\$58,100	15.0%	\$7,150	\$29,050	15.0%	\$7,150	\$29,050	15.0%	\$10,200	\$38,900			
25.0%	\$58,100	\$117,250	25.0%	\$29,050	\$58,625	25.0%	\$29,050	\$70,350	25.0%	\$38,900	\$100,500			
28.0%	\$117,250	\$178,650	28.0%	\$58,625	\$89,325	28.0%	\$70,350	\$146,750	28.0%	\$100,500	\$162,700			
33.0%	\$178,650	\$319,100	33.0%	\$89,325	\$159,550	33.0%	\$146,750	\$319,100	33.0%	\$162,700	\$319,100			
35.0%	\$319,100	-	35.0%	\$159,550	-	35.0%	\$319,100	-	35.0%	\$319,500	-			

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

Nominal**2003**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$14,000	10.0%	\$0	\$7,000	10.0%	\$0	\$7,000	10.0%	\$0	\$10,000
15.0%	\$14,000	\$56,800	15.0%	\$7,000	\$23,725	15.0%	\$7,000	\$28,400	15.0%	\$10,000	\$38,050
25.0%	\$56,800	\$114,650	25.0%	\$23,725	\$57,325	25.0%	\$28,400	\$68,800	25.0%	\$38,050	\$98,250
28.0%	\$114,650	\$174,700	28.0%	\$57,325	\$87,350	28.0%	\$68,800	\$143,500	28.0%	\$98,250	\$159,100
33.0%	\$174,700	\$311,950	33.0%	\$87,350	\$155,975	33.0%	\$143,500	\$311,950	33.0%	\$159,100	\$311,950
35.0%	\$311,950	-	35.0%	\$155,975	-	35.0%	\$311,950	-	35.0%	\$311,950	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

Nominal**2002**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$12,000	10.0%	\$0	\$6,000	10.0%	\$0	\$6,000	10.0%	\$0	\$10,000
15.0%	\$12,000	\$46,700	15.0%	\$6,000	\$23,350	15.0%	\$6,000	\$27,950	15.0%	\$10,000	\$37,450
27.0%	\$46,700	\$112,850	27.0%	\$23,350	\$56,425	27.0%	\$27,950	\$67,700	27.0%	\$37,450	\$96,700
30.0%	\$112,850	\$171,950	30.0%	\$56,425	\$85,975	30.0%	\$67,700	\$141,250	30.0%	\$96,700	\$156,600
35.0%	\$171,950	\$307,050	35.0%	\$85,975	\$153,525	35.0%	\$141,250	\$307,050	35.0%	\$156,600	\$307,050
38.6%	\$307,050	-	38.6%	\$153,525	-	38.6%	\$307,050	-	38.6%	\$307,050	-

Note: Last law to change rates was the Economic Growth and Tax Relief Reconciliation Act of 2001.

Nominal**2001**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$45,200	15.0%	\$0	\$22,600	15.0%	\$0	\$27,050	15.0%	\$0	\$36,250
27.5%	\$45,200	\$109,250	27.5%	\$22,600	\$54,625	27.5%	\$27,050	\$65,550	27.5%	\$36,250	\$93,650
30.5%	\$109,250	\$166,500	30.5%	\$54,625	\$83,250	30.5%	\$65,550	\$136,750	30.5%	\$93,650	\$151,650
35.5%	\$166,500	\$297,350	35.5%	\$83,250	\$148,675	35.5%	\$136,750	\$297,350	35.5%	\$151,650	\$297,350
39.1%	\$297,350	-	39.1%	\$148,675	-	39.1%	\$297,350	-	39.1%	\$297,350	-

Note: Last law to change rates was the Economic Growth and Tax Relief Reconciliation Act of 2001.

Nominal**2000**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$43,850	15.0%	\$0	\$21,925	15.0%	\$0	\$26,250	15.0%	\$0	\$35,150
28.0%	\$43,850	\$105,950	28.0%	\$21,925	\$52,975	28.0%	\$26,250	\$63,550	28.0%	\$35,150	\$90,800
31.0%	\$105,950	\$161,450	31.0%	\$52,975	\$80,725	31.0%	\$63,550	\$132,600	31.0%	\$90,800	\$147,050
36.0%	\$161,450	\$288,350	36.0%	\$80,725	\$144,175	36.0%	\$132,600	\$288,350	36.0%	\$147,050	\$288,350
39.6%	\$288,350	-	39.6%	\$144,175	-	39.6%	\$288,350	-	39.6%	\$288,350	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

Nominal**1999**

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$43,050	15.0%	\$0	\$21,525	15.0%	\$0	\$25,750	15.0%	\$0	\$34,550
28.0%	\$43,050	\$104,050	28.0%	\$21,525	\$52,025	28.0%	\$25,750	\$62,450	28.0%	\$34,550	\$89,150
31.0%	\$104,050	\$158,550	31.0%	\$52,025	\$79,275	31.0%	\$62,450	\$130,250	31.0%	\$89,150	\$144,400
36.0%	\$158,550	\$283,150	36.0%	\$79,275	\$141,575	36.0%	\$130,250	\$283,150	36.0%	\$144,400	\$283,150
39.6%	\$283,150	-	39.6%	\$141,575	-	39.6%	\$283,150	-	39.6%	\$283,150	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

Nominal			Nominal			1998			1998		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$42,350	15.0%	\$0	\$21,175	15.0%	\$0	\$25,350	15.0%	\$0	\$33,950
28.0%	\$42,350	\$102,300	28.0%	\$21,175	\$51,150	28.0%	\$25,350	\$61,400	28.0%	\$33,950	\$87,700
31.0%	\$102,300	\$155,950	31.0%	\$51,150	\$77,975	31.0%	\$61,400	\$128,100	31.0%	\$87,700	\$142,000
36.0%	\$155,950	\$278,450	36.0%	\$77,975	\$139,225	36.0%	\$128,100	\$278,450	36.0%	\$142,000	\$278,450
39.6%	\$278,450	-	39.6%	\$139,225	-	39.6%	\$278,450	-	39.6%	\$278,450	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

Nominal			Nominal			1997			1997		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$41,200	15.0%	\$0	\$20,600	15.0%	\$0	\$24,650	15.0%	\$0	\$33,050
28.0%	\$41,200	\$99,600	28.0%	\$20,600	\$49,800	28.0%	\$24,650	\$59,750	28.0%	\$33,050	\$85,350
31.0%	\$99,600	\$151,750	31.0%	\$49,800	\$75,875	31.0%	\$59,750	\$124,650	31.0%	\$85,350	\$138,200
36.0%	\$151,750	\$271,050	36.0%	\$75,875	\$135,525	36.0%	\$124,650	\$271,050	36.0%	\$138,200	\$271,050
39.6%	\$271,050	-	39.6%	\$135,525	-	39.6%	\$271,050	-	39.6%	\$271,050	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

Nominal			Nominal			1996			1996		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$40,100	15.0%	\$0	\$20,050	15.0%	\$0	\$24,000	15.0%	\$0	\$32,150
28.0%	\$40,100	\$96,900	28.0%	\$20,050	\$48,450	28.0%	\$24,000	\$58,150	28.0%	\$32,150	\$83,050
31.0%	\$96,900	\$147,700	31.0%	\$48,450	\$73,850	31.0%	\$58,150	\$121,300	31.0%	\$83,050	\$134,500
36.0%	\$147,700	\$263,750	36.0%	\$73,850	\$131,875	36.0%	\$121,300	\$263,750	36.0%	\$134,500	\$263,750
39.6%	\$263,750	-	39.6%	\$131,875	-	39.6%	\$263,750	-	39.6%	\$263,750	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

Nominal			Nominal			1995			1995		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$39,000	15.0%	\$0	\$19,500	15.0%	\$0	\$23,350	15.0%	\$0	\$31,250
28.0%	\$39,000	\$94,250	28.0%	\$19,500	\$47,125	28.0%	\$23,350	\$56,550	28.0%	\$31,250	\$80,750
31.0%	\$94,250	\$143,600	31.0%	\$47,125	\$71,800	31.0%	\$56,550	\$117,950	31.0%	\$80,750	\$130,800
36.0%	\$143,600	\$256,500	36.0%	\$71,800	\$128,250	36.0%	\$117,950	\$256,500	36.0%	\$130,800	\$256,500
39.6%	\$256,500	-	39.6%	\$128,250	-	39.6%	\$256,500	-	39.6%	\$256,500	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

Nominal			Nominal			1994			1994		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$38,000	15.0%	\$0	\$19,000	15.0%	\$0	\$22,750	15.0%	\$0	\$30,500
28.0%	\$38,000	\$91,850	28.0%	\$19,000	\$45,925	28.0%	\$22,750	\$55,100	28.0%	\$30,500	\$78,700
31.0%	\$91,850	\$140,000	31.0%	\$45,925	\$70,000	31.0%	\$55,100	\$115,000	31.0%	\$78,700	\$127,500
36.0%	\$140,000	\$250,000	36.0%	\$70,000	\$125,000	36.0%	\$115,000	\$250,000	36.0%	\$127,500	\$250,000
39.6%	\$250,000	-	39.6%	\$125,000	-	39.6%	\$250,000	-	39.6%	\$250,000	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

Nominal			1993			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$36,900	15.0%	\$0	\$18,450	15.0%	\$0	\$22,100	15.0%	\$0	\$29,600
28.0%	\$36,900	\$89,150	28.0%	\$18,450	\$44,575	28.0%	\$22,100	\$53,500	28.0%	\$29,600	\$76,400
31.0%	\$89,150	\$140,000	31.0%	\$44,575	\$70,000	31.0%	\$53,500	\$115,000	31.0%	\$76,400	\$127,500
36.0%	\$140,000	\$250,000	36.0%	\$70,000	\$125,000	36.0%	\$115,000	\$250,000	36.0%	\$127,500	\$250,000
39.6%	\$250,000	-	39.6%	\$125,000	-	39.6%	\$250,000	-	39.6%	\$250,000	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

Nominal			1992			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$35,800	15.0%	\$0	\$17,900	15.0%	\$0	\$21,450	15.0%	\$0	\$28,750
28.0%	\$35,800	\$86,500	28.0%	\$17,900	\$43,250	28.0%	\$21,450	\$51,900	28.0%	\$28,750	\$74,150
31.0%	\$86,500	-	31.0%	\$43,250	-	31.0%	\$51,900	-	31.0%	\$74,150	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1990.

Nominal			1991			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$34,000	15.0%	\$0	\$17,000	15.0%	\$0	\$20,350	15.0%	\$0	\$27,300
28.0%	\$34,000	\$82,150	28.0%	\$17,000	\$41,075	28.0%	\$20,350	\$49,300	28.0%	\$27,300	\$70,450
31.0%	\$82,150	-	31.0%	\$41,075	-	31.0%	\$49,300	-	31.0%	\$70,450	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1990.

Nominal			1990			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$32,450	15.0%	\$0	\$16,225	15.0%	\$0	\$19,450	15.0%	\$0	\$26,050
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.

Note: Last law to change rates was the Tax Reform Act of 1986.

Nominal			1989			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$30,950	15.0%	\$0	\$15,475	15.0%	\$0	\$18,550	15.0%	\$0	\$24,850
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.

Note: Last law to change rates was the Tax Reform Act of 1986.

Nominal			1988			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
15.0%	\$0	\$29,750	15.0%	\$0	\$14,875	15.0%	\$0	\$17,850	15.0%	\$0	\$23,900
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.

Note: Last law to change rates was the Tax Reform Act of 1986.

Nominal			1987			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
11.0%	\$0	\$3,000	11.0%	\$0	\$1,500	11.0%	\$0	\$1,800	11.0%	\$0	\$2,500
15.0%	\$3,000	\$28,000	15.0%	\$1,500	\$14,000	15.0%	\$1,800	\$16,800	15.0%	\$2,500	\$23,000
28.0%	\$28,000	\$45,000	28.0%	\$14,000	\$22,500	28.0%	\$16,800	\$27,000	28.0%	\$23,000	\$38,000
35.0%	\$45,000	\$90,000	35.0%	\$22,500	\$45,000	35.0%	\$27,000	\$54,000	35.0%	\$38,000	\$80,000
38.5%	\$90,000	-	38.5%	\$45,000	-	38.5%	\$54,000	-	38.5%	\$80,000	-

Note: Last law to change rates was the Tax Reform Act of 1986.

Nominal			1986			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$3,670	0.0%	\$0	\$1,835	0.0%	\$0	\$2,480	0.0%	\$0	\$2,480
11.0%	\$3,670	\$5,940	11.0%	\$1,835	\$2,970	11.0%	\$2,480	\$3,670	11.0%	\$2,480	\$4,750
12.0%	\$5,940	\$8,200	12.0%	\$2,970	\$4,100	12.0%	\$3,670	\$4,750	12.0%	\$4,750	\$7,010
14.0%	\$8,200	\$12,840	14.0%	\$4,100	\$6,420	14.0%	\$4,750	\$7,010	14.0%	\$7,010	\$9,390
16.0%	\$12,840	\$17,270	16.0%	\$6,420	\$8,635	15.0%	\$7,010	\$9,170	17.0%	\$9,390	\$12,730
18.0%	\$17,270	\$21,800	18.0%	\$8,635	\$10,900	16.0%	\$9,170	\$11,650	18.0%	\$12,730	\$16,190
22.0%	\$21,800	\$26,550	22.0%	\$10,900	\$13,275	18.0%	\$11,650	\$13,920	20.0%	\$16,190	\$19,640
25.0%	\$26,550	\$32,270	25.0%	\$13,275	\$16,135	20.0%	\$13,920	\$16,190	24.0%	\$19,640	\$25,360
28.0%	\$32,270	\$37,980	28.0%	\$16,135	\$18,990	23.0%	\$16,190	\$19,640	28.0%	\$25,360	\$31,080
33.0%	\$37,980	\$49,420	33.0%	\$18,990	\$24,710	26.0%	\$19,640	\$25,360	32.0%	\$31,080	\$36,800
38.0%	\$49,420	\$64,750	38.0%	\$24,710	\$32,375	30.0%	\$25,360	\$31,080	35.0%	\$36,800	\$48,240
42.0%	\$64,750	\$92,370	42.0%	\$32,375	\$46,185	34.0%	\$31,080	\$36,800	42.0%	\$48,240	\$65,390
45.0%	\$92,370	\$118,050	45.0%	\$46,185	\$59,025	38.0%	\$36,800	\$44,780	45.0%	\$65,390	\$88,270
49.0%	\$118,050	\$175,250	49.0%	\$59,025	\$87,625	42.0%	\$44,780	\$59,670	48.0%	\$88,270	\$116,870
50.0%	\$175,250	-	50.0%	\$87,625	-	48.0%	\$59,670	\$88,270	50.0%	\$116,870	-
						50.0%	\$88,270	-			

Note: Last law to change rates was the Tax Reform Act of 1984.

Nominal			Nominal			1985			Nominal			1985		
Married Filing Jointly			Married Filing Separately			Single			Head of Household					
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets				
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over			
0.0%	\$0	\$3,540	0.0%	\$0	\$1,770	0.0%	\$0	\$2,390	0.0%	\$0	\$2,390			
11.0%	\$3,540	\$5,720	11.0%	\$1,770	\$2,860	11.0%	\$2,390	\$3,540	11.0%	\$2,390	\$4,580			
12.0%	\$5,720	\$7,910	12.0%	\$2,860	\$3,955	12.0%	\$3,540	\$4,580	12.0%	\$4,580	\$6,760			
14.0%	\$7,910	\$12,390	14.0%	\$3,955	\$6,195	14.0%	\$4,580	\$6,760	14.0%	\$6,760	\$9,050			
16.0%	\$12,390	\$16,650	16.0%	\$6,195	\$8,325	15.0%	\$6,760	\$8,850	17.0%	\$9,050	\$12,280			
18.0%	\$16,650	\$21,020	18.0%	\$8,325	\$10,510	16.0%	\$8,850	\$11,240	18.0%	\$12,280	\$15,610			
22.0%	\$21,020	\$25,600	22.0%	\$10,510	\$12,800	18.0%	\$11,240	\$13,430	20.0%	\$15,610	\$18,940			
25.0%	\$25,600	\$31,120	25.0%	\$12,800	\$15,560	20.0%	\$13,430	\$15,610	24.0%	\$18,940	\$24,460			
28.0%	\$31,120	\$36,630	28.0%	\$15,560	\$18,315	23.0%	\$15,610	\$18,940	28.0%	\$24,460	\$29,970			
33.0%	\$36,630	\$47,670	33.0%	\$18,315	\$23,835	26.0%	\$18,940	\$24,460	32.0%	\$29,970	\$35,490			
38.0%	\$47,670	\$62,450	38.0%	\$23,835	\$31,225	30.0%	\$24,460	\$29,970	35.0%	\$35,490	\$46,520			
42.0%	\$62,450	\$89,090	42.0%	\$31,225	\$44,545	34.0%	\$29,970	\$35,490	42.0%	\$46,520	\$63,070			
45.0%	\$89,090	\$113,860	45.0%	\$44,545	\$56,930	38.0%	\$35,490	\$43,190	45.0%	\$63,070	\$85,130			
49.0%	\$113,860	\$169,020	49.0%	\$56,930	\$84,510	42.0%	\$43,190	\$57,550	48.0%	\$85,130	\$112,720			
50.0%	\$169,020	-	50.0%	\$84,510	-	48.0%	\$57,550	\$85,130	50.0%	\$112,720	-			
						50.0%	\$85,130	-						

Note: Last law to change rates was the Tax Reform Act of 1984.

Nominal			Nominal			1984			Nominal			1984		
Married Filing Jointly			Married Filing Separately			Single			Head of Household					
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets				
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over			
0.0%	\$0	\$3,400	0.0%	\$0	\$1,700	0.0%	\$0	\$2,300	0.0%	\$0	\$2,300			
11.0%	\$3,400	\$5,500	11.0%	\$1,700	\$2,750	11.0%	\$2,300	\$3,400	11.0%	\$2,300	\$4,400			
12.0%	\$5,500	\$7,600	12.0%	\$2,750	\$3,800	12.0%	\$3,400	\$4,400	12.0%	\$4,400	\$6,500			
14.0%	\$7,600	\$11,900	14.0%	\$3,800	\$5,950	14.0%	\$4,400	\$6,500	14.0%	\$6,500	\$8,700			
16.0%	\$11,900	\$16,000	16.0%	\$5,950	\$8,000	15.0%	\$6,500	\$8,500	17.0%	\$8,700	\$11,800			
18.0%	\$16,000	\$20,200	18.0%	\$8,000	\$10,100	16.0%	\$8,500	\$10,800	18.0%	\$11,800	\$15,000			
22.0%	\$20,200	\$24,600	22.0%	\$10,100	\$12,300	18.0%	\$10,800	\$12,900	20.0%	\$15,000	\$18,200			
25.0%	\$24,600	\$29,900	25.0%	\$12,300	\$14,950	20.0%	\$12,900	\$15,000	24.0%	\$18,200	\$23,500			
28.0%	\$29,900	\$35,200	28.0%	\$14,950	\$17,600	23.0%	\$15,000	\$18,200	28.0%	\$23,500	\$28,800			
33.0%	\$35,200	\$45,800	33.0%	\$17,600	\$22,900	26.0%	\$18,200	\$23,500	32.0%	\$28,800	\$34,100			
38.0%	\$45,800	\$60,000	38.0%	\$22,900	\$30,000	30.0%	\$23,500	\$28,800	35.0%	\$34,100	\$44,700			
42.0%	\$60,000	\$85,600	42.0%	\$30,000	\$42,800	34.0%	\$28,800	\$34,100	42.0%	\$44,700	\$60,600			
45.0%	\$85,600	\$109,400	45.0%	\$42,800	\$54,700	38.0%	\$34,100	\$41,500	45.0%	\$60,600	\$81,800			
49.0%	\$109,400	\$162,400	49.0%	\$54,700	\$81,200	42.0%	\$41,500	\$55,300	48.0%	\$81,800	\$108,300			
50.0%	\$162,400	-	50.0%	\$81,200	-	48.0%	\$55,300	\$81,800	50.0%	\$108,300	-			
						50.0%	\$81,800	-						

Note: 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.

Note: Last law to change rates was the Tax Reform Act of 1984.

Nominal			1983			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$3,400	0.0%	\$0	\$1,700	0.0%	\$0	\$2,300	0.0%	\$0	\$2,300
11.0%	\$3,400	\$5,500	11.0%	\$1,700	\$2,750	11.0%	\$2,300	\$3,400	11.0%	\$2,300	\$4,400
13.0%	\$5,500	\$7,600	13.0%	\$2,750	\$3,800	13.0%	\$3,400	\$4,400	13.0%	\$4,400	\$6,500
15.0%	\$7,600	\$11,900	15.0%	\$3,800	\$5,950	15.0%	\$4,400	\$8,500	15.0%	\$6,500	\$8,700
17.0%	\$11,900	\$16,000	17.0%	\$5,950	\$8,000	17.0%	\$8,500	\$10,800	18.0%	\$8,700	\$11,800
19.0%	\$16,000	\$20,200	19.0%	\$8,000	\$10,100	19.0%	\$10,800	\$12,900	19.0%	\$11,800	\$15,000
23.0%	\$20,200	\$24,600	23.0%	\$10,100	\$12,300	21.0%	\$12,900	\$15,000	21.0%	\$15,000	\$18,200
26.0%	\$24,600	\$29,900	26.0%	\$12,300	\$14,950	24.0%	\$15,000	\$18,200	25.0%	\$18,200	\$23,500
30.0%	\$29,900	\$35,200	30.0%	\$14,950	\$17,600	28.0%	\$18,200	\$23,500	29.0%	\$23,500	\$28,800
35.0%	\$35,200	\$45,800	35.0%	\$17,600	\$22,900	32.0%	\$23,500	\$28,800	34.0%	\$28,800	\$34,100
40.0%	\$45,800	\$60,000	40.0%	\$22,900	\$30,000	36.0%	\$28,800	\$34,100	37.0%	\$34,100	\$44,700
44.0%	\$60,000	\$85,600	44.0%	\$30,000	\$42,800	40.0%	\$34,100	\$41,500	44.0%	\$44,700	\$60,600
48.0%	\$85,600	\$109,400	48.0%	\$42,800	\$54,700	45.0%	\$41,500	\$55,300	48.0%	\$60,600	\$81,800
50.0%	\$109,400	-	50.0%	\$54,700	-	50.0%	\$55,300	-	50.0%	\$81,800	-

Note: Last law to change rates was the Tax Equity and Fiscal Responsibility Act of 1982.

Nominal			1982			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$3,400	0.0%	\$0	\$1,700	0.0%	\$0	\$2,300	0.0%	\$0	\$2,300
12.0%	\$3,400	\$5,500	12.0%	\$1,700	\$2,750	12.0%	\$2,300	\$3,400	12.0%	\$2,300	\$4,400
14.0%	\$5,500	\$7,600	14.0%	\$2,750	\$3,800	14.0%	\$3,400	\$4,400	14.0%	\$4,400	\$6,500
16.0%	\$7,600	\$11,900	16.0%	\$3,800	\$5,950	16.0%	\$4,400	\$6,500	16.0%	\$6,500	\$8,700
19.0%	\$11,900	\$16,000	19.0%	\$5,950	\$8,000	17.0%	\$6,500	\$8,500	20.0%	\$8,700	\$11,800
22.0%	\$16,000	\$20,200	22.0%	\$8,000	\$10,100	19.0%	\$8,500	\$10,800	22.0%	\$11,800	\$15,000
25.0%	\$20,200	\$24,600	25.0%	\$10,100	\$12,300	22.0%	\$10,800	\$12,900	23.0%	\$15,000	\$18,200
29.0%	\$24,600	\$29,900	29.0%	\$12,300	\$14,950	23.0%	\$12,900	\$15,000	28.0%	\$18,200	\$23,500
33.0%	\$29,900	\$35,200	33.0%	\$14,950	\$17,600	27.0%	\$15,000	\$18,200	32.0%	\$23,500	\$28,800
39.0%	\$35,200	\$45,800	39.0%	\$17,600	\$22,900	31.0%	\$18,200	\$23,500	38.0%	\$28,800	\$34,100
44.0%	\$45,800	\$60,000	44.0%	\$22,900	\$30,000	35.0%	\$23,500	\$28,800	41.0%	\$34,100	\$44,700
49.0%	\$60,000	\$85,600	49.0%	\$30,000	\$42,800	40.0%	\$28,800	\$34,100	49.0%	\$44,700	\$60,600
50.0%	\$85,600	-	50.0%	\$42,800	-	44.0%	\$34,100	\$41,500	50.0%	\$60,600	-
						50.0%	\$41,500	-			

Note: Last law to change rates was the Tax Equity and Fiscal Responsibility Act of 1982.

Nominal			1981			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$3,400	0.0%	\$0	\$1,700	0.0%	\$0	\$2,300	0.0%	\$0	\$2,300
14.0%	\$3,400	\$5,500	14.0%	\$1,700	\$2,750	14.0%	\$2,300	\$3,400	14.0%	\$2,300	\$4,400
16.0%	\$5,500	\$7,600	16.0%	\$2,750	\$3,800	16.0%	\$3,400	\$4,400	16.0%	\$4,400	\$6,500
18.0%	\$7,600	\$11,900	18.0%	\$3,800	\$5,950	18.0%	\$4,400	\$6,500	18.0%	\$6,500	\$8,700
21.0%	\$11,900	\$16,000	21.0%	\$5,950	\$8,000	19.0%	\$6,500	\$8,500	22.0%	\$8,700	\$11,800
24.0%	\$16,000	\$20,200	24.0%	\$8,000	\$10,100	21.0%	\$8,500	\$10,800	24.0%	\$11,800	\$15,000
28.0%	\$20,200	\$24,600	28.0%	\$10,100	\$12,300	24.0%	\$10,800	\$12,900	26.0%	\$15,000	\$18,200
32.0%	\$24,600	\$29,900	32.0%	\$12,300	\$14,950	26.0%	\$12,900	\$15,000	31.0%	\$18,200	\$23,500
37.0%	\$29,900	\$35,200	37.0%	\$14,950	\$17,600	30.0%	\$15,000	\$18,200	36.0%	\$23,500	\$28,800
43.0%	\$35,200	\$45,800	43.0%	\$17,600	\$22,900	34.0%	\$18,200	\$23,500	42.0%	\$28,800	\$34,100
49.0%	\$45,800	\$60,000	49.0%	\$22,900	\$30,000	39.0%	\$23,500	\$28,800	46.0%	\$34,100	\$44,700
54.0%	\$60,000	\$85,600	54.0%	\$30,000	\$42,800	44.0%	\$28,800	\$34,100	54.0%	\$44,700	\$60,600
59.0%	\$85,600	\$109,400	59.0%	\$42,800	\$54,700	49.0%	\$34,100	\$41,500	59.0%	\$60,600	\$81,800
64.0%	\$109,400	\$162,400	64.0%	\$54,700	\$81,200	55.0%	\$41,500	\$55,300	63.0%	\$81,800	\$108,300
68.0%	\$162,400	\$215,400	68.0%	\$81,200	\$107,700	63.0%	\$55,300	\$81,800	68.0%	\$108,300	\$161,300
70.0%	\$215,400	-	70.0%	\$107,700	-	68.0%	\$81,800	\$108,300	70.0%	\$161,300	-
						70.0%	\$108,300	-			

Note: Last law to change rates was the Economic Recovery Tax Act of 1981.

Nominal			1980								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
0.0%	\$0	\$3,400	0.0%	\$0	\$1,700	0.0%	\$0	\$2,300	0.0%	\$0	\$2,300
14.0%	\$3,400	\$5,500	14.0%	\$1,700	\$2,750	14.0%	\$2,300	\$3,400	14.0%	\$2,300	\$4,400
16.0%	\$5,500	\$7,600	16.0%	\$2,750	\$3,800	16.0%	\$3,400	\$4,400	16.0%	\$4,400	\$6,500
18.0%	\$7,600	\$11,900	18.0%	\$3,800	\$5,950	18.0%	\$4,400	\$6,500	18.0%	\$6,500	\$8,700
21.0%	\$11,900	\$16,000	21.0%	\$5,950	\$8,000	19.0%	\$6,500	\$8,500	22.0%	\$8,700	\$11,800
24.0%	\$16,000	\$20,200	24.0%	\$8,000	\$10,100	21.0%	\$8,500	\$10,800	24.0%	\$11,800	\$15,000
28.0%	\$20,200	\$24,600	28.0%	\$10,100	\$12,300	24.0%	\$10,800	\$12,900	26.0%	\$15,000	\$18,200
32.0%	\$24,600	\$29,900	32.0%	\$12,300	\$14,950	26.0%	\$12,900	\$15,000	31.0%	\$18,200	\$23,500
37.0%	\$29,900	\$35,200	37.0%	\$14,950	\$17,600	30.0%	\$15,000	\$18,200	36.0%	\$23,500	\$28,800
43.0%	\$35,200	\$45,800	43.0%	\$17,600	\$22,900	34.0%	\$18,200	\$23,500	42.0%	\$28,800	\$34,100
49.0%	\$45,800	\$60,000	49.0%	\$22,900	\$30,000	39.0%	\$23,500	\$28,800	46.0%	\$34,100	\$44,700
54.0%	\$60,000	\$85,600	54.0%	\$30,000	\$42,800	44.0%	\$28,800	\$34,100	54.0%	\$44,700	\$60,600
59.0%	\$85,600	\$109,400	59.0%	\$42,800	\$54,700	49.0%	\$34,100	\$41,500	59.0%	\$60,600	\$81,800
64.0%	\$109,400	\$162,400	64.0%	\$54,700	\$81,200	55.0%	\$41,500	\$55,300	63.0%	\$81,800	\$108,300
68.0%	\$162,400	\$215,400	68.0%	\$81,200	\$107,700	63.0%	\$55,300	\$81,800	68.0%	\$108,300	\$161,300
70.0%	\$215,400	-	70.0%	\$107,700	-	68.0%	\$81,800	\$108,300	70.0%	\$161,300	-
						70.0%	\$108,300	-			

Note: Last law to change rates was the Revenue Act of 1978.

Nominal			1979								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
0.0%	\$0	\$3,400	0.0%	\$0	\$1,700	0.0%	\$0	\$2,300	0.0%	\$0	\$2,300
14.0%	\$3,400	\$5,500	14.0%	\$1,700	\$2,750	14.0%	\$2,300	\$3,400	14.0%	\$2,300	\$4,400
16.0%	\$5,500	\$7,600	16.0%	\$2,750	\$3,800	16.0%	\$3,400	\$4,400	16.0%	\$4,400	\$6,500
18.0%	\$7,600	\$11,900	18.0%	\$3,800	\$5,950	18.0%	\$4,400	\$6,500	18.0%	\$6,500	\$8,700
21.0%	\$11,900	\$16,000	21.0%	\$5,950	\$8,000	19.0%	\$6,500	\$8,500	22.0%	\$8,700	\$11,800
24.0%	\$16,000	\$20,200	24.0%	\$8,000	\$10,100	21.0%	\$8,500	\$10,800	24.0%	\$11,800	\$15,000
28.0%	\$20,200	\$24,600	28.0%	\$10,100	\$12,300	24.0%	\$10,800	\$12,900	26.0%	\$15,000	\$18,200
32.0%	\$24,600	\$29,900	32.0%	\$12,300	\$14,950	26.0%	\$12,900	\$15,000	31.0%	\$18,200	\$23,500
37.0%	\$29,900	\$35,200	37.0%	\$14,950	\$17,600	30.0%	\$15,000	\$18,200	36.0%	\$23,500	\$28,800
43.0%	\$35,200	\$45,800	43.0%	\$17,600	\$22,900	34.0%	\$18,200	\$23,500	42.0%	\$28,800	\$34,100
49.0%	\$45,800	\$60,000	49.0%	\$22,900	\$30,000	39.0%	\$23,500	\$28,800	46.0%	\$34,100	\$44,700
54.0%	\$60,000	\$85,600	54.0%	\$30,000	\$42,800	44.0%	\$28,800	\$34,100	54.0%	\$44,700	\$60,600
59.0%	\$85,600	\$109,400	59.0%	\$42,800	\$54,700	49.0%	\$34,100	\$41,500	59.0%	\$60,600	\$81,800
64.0%	\$109,400	\$162,400	64.0%	\$54,700	\$81,200	55.0%	\$41,500	\$55,300	63.0%	\$81,800	\$108,300
68.0%	\$162,400	\$215,400	68.0%	\$81,200	\$107,700	63.0%	\$55,300	\$81,800	68.0%	\$108,300	\$161,300
70.0%	\$215,400	-	70.0%	\$107,700	-	68.0%	\$81,800	\$108,300	70.0%	\$161,300	-
						70.0%	\$108,300	-			

Note: Last law to change rates was the Revenue Act of 1978.

Nominal

1978

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$3,200	0.0%	\$0	\$1,600	0.0%	\$0	\$2,200	0.0%	\$0	\$2,200
14.0%	\$3,200	\$4,200	14.0%	\$1,600	\$2,100	14.0%	\$2,200	\$2,700	14.0%	\$2,200	\$3,200
15.0%	\$4,200	\$5,200	15.0%	\$2,100	\$2,600	15.0%	\$2,700	\$3,200	16.0%	\$3,200	\$4,200
16.0%	\$5,200	\$6,200	16.0%	\$2,600	\$3,100	16.0%	\$3,200	\$3,700	18.0%	\$4,200	\$6,200
17.0%	\$6,200	\$7,200	17.0%	\$3,100	\$3,600	17.0%	\$3,700	\$4,200	19.0%	\$6,200	\$8,200
19.0%	\$7,200	\$11,200	19.0%	\$3,600	\$5,600	19.0%	\$4,200	\$6,200	22.0%	\$8,200	\$10,200
22.0%	\$11,200	\$15,200	22.0%	\$5,600	\$7,600	21.0%	\$6,200	\$8,200	23.0%	\$10,200	\$12,200
25.0%	\$15,200	\$19,200	25.0%	\$7,600	\$9,500	24.0%	\$8,200	\$10,200	25.0%	\$12,200	\$14,200
28.0%	\$19,200	\$23,200	28.0%	\$9,500	\$11,600	25.0%	\$10,200	\$12,200	27.0%	\$14,200	\$16,200
32.0%	\$23,200	\$27,200	32.0%	\$11,600	\$13,600	27.0%	\$12,200	\$14,200	28.0%	\$16,200	\$18,200
36.0%	\$27,200	\$31,200	36.0%	\$13,600	\$15,600	29.0%	\$14,200	\$16,200	31.0%	\$18,200	\$20,200
39.0%	\$31,200	\$35,200	39.0%	\$15,600	\$17,600	31.0%	\$16,200	\$18,200	32.0%	\$20,200	\$22,200
42.0%	\$35,200	\$39,200	42.0%	\$17,600	\$19,600	34.0%	\$18,200	\$20,200	35.0%	\$22,200	\$24,200
45.0%	\$39,200	\$43,200	45.0%	\$19,600	\$21,600	36.0%	\$20,200	\$22,200	36.0%	\$24,200	\$26,200
48.0%	\$43,200	\$47,200	48.0%	\$21,600	\$23,600	38.0%	\$22,200	\$24,200	38.0%	\$26,200	\$28,200
50.0%	\$47,200	\$55,200	50.0%	\$23,600	\$27,600	40.0%	\$24,200	\$28,200	41.0%	\$28,200	\$30,200
53.0%	\$55,200	\$67,200	53.0%	\$27,600	\$33,600	45.0%	\$28,200	\$34,200	42.0%	\$30,200	\$34,200
55.0%	\$67,200	\$79,200	55.0%	\$33,600	\$39,600	50.0%	\$34,200	\$40,200	45.0%	\$34,200	\$38,200
58.0%	\$79,200	\$91,200	58.0%	\$39,600	\$45,600	55.0%	\$40,200	\$46,200	48.0%	\$38,200	\$40,200
60.0%	\$91,200	\$103,200	60.0%	\$45,600	\$51,600	60.0%	\$46,200	\$52,200	51.0%	\$40,200	\$42,200
62.0%	\$103,200	\$123,200	62.0%	\$51,600	\$61,600	62.0%	\$52,200	\$62,200	52.0%	\$42,200	\$46,200
64.0%	\$123,200	\$143,200	64.0%	\$61,600	\$71,600	64.0%	\$62,200	\$72,200	55.0%	\$46,200	\$52,200
66.0%	\$143,200	\$163,200	66.0%	\$71,600	\$81,600	66.0%	\$72,200	\$82,200	56.0%	\$52,200	\$54,200
68.0%	\$163,200	\$183,200	68.0%	\$81,600	\$91,600	68.0%	\$82,200	\$92,200	58.0%	\$54,200	\$66,200
69.0%	\$183,200	\$203,200	69.0%	\$91,600	\$101,600	69.0%	\$92,200	\$102,200	59.0%	\$66,200	\$72,200
70.0%	\$203,200	-	70.0%	\$101,600	-	70.0%	\$102,200	-	61.0%	\$72,200	\$78,200
									62.0%	\$78,200	\$82,200
									63.0%	\$82,200	\$90,200
									64.0%	\$90,200	\$102,200
									66.0%	\$102,200	\$122,200
									67.0%	\$122,200	\$142,200
									68.0%	\$142,200	\$162,200
									69.0%	\$162,200	\$182,200
									70.0%	\$182,200	-

Note: Last law to change rates was the Revenue Act of 1978.

Nominal

1977

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
0.0%	\$0	\$3,200	0.0%	\$0	\$1,600	0.0%	\$0	\$2,200	0.0%	\$0	\$2,200
14.0%	\$3,200	\$4,200	14.0%	\$1,600	\$2,100	14.0%	\$2,200	\$2,700	14.0%	\$2,200	\$3,200
15.0%	\$4,200	\$5,200	15.0%	\$2,100	\$2,600	15.0%	\$2,700	\$3,200	16.0%	\$3,200	\$4,200
16.0%	\$5,200	\$6,200	16.0%	\$2,600	\$3,100	16.0%	\$3,200	\$3,700	18.0%	\$4,200	\$6,200
17.0%	\$6,200	\$7,200	17.0%	\$3,100	\$3,600	17.0%	\$3,700	\$4,200	19.0%	\$6,200	\$8,200
19.0%	\$7,200	\$11,200	19.0%	\$3,600	\$5,600	19.0%	\$4,200	\$6,200	22.0%	\$8,200	\$10,200
22.0%	\$11,200	\$15,200	22.0%	\$5,600	\$7,600	21.0%	\$6,200	\$8,200	23.0%	\$10,200	\$12,200
25.0%	\$15,200	\$19,200	25.0%	\$7,600	\$9,500	24.0%	\$8,200	\$10,200	25.0%	\$12,200	\$14,200
28.0%	\$19,200	\$23,200	28.0%	\$9,500	\$11,600	25.0%	\$10,200	\$12,200	27.0%	\$14,200	\$16,200
32.0%	\$23,200	\$27,200	32.0%	\$11,600	\$13,600	27.0%	\$12,200	\$14,200	28.0%	\$16,200	\$18,200
36.0%	\$27,200	\$31,200	36.0%	\$13,600	\$15,600	29.0%	\$14,200	\$16,200	31.0%	\$18,200	\$20,200
39.0%	\$31,200	\$35,200	39.0%	\$15,600	\$17,600	31.0%	\$16,200	\$18,200	32.0%	\$20,200	\$22,200
42.0%	\$35,200	\$39,200	42.0%	\$17,600	\$19,600	34.0%	\$18,200	\$20,200	35.0%	\$22,200	\$24,200
45.0%	\$39,200	\$43,200	45.0%	\$19,600	\$21,600	36.0%	\$20,200	\$22,200	36.0%	\$24,200	\$26,200
48.0%	\$43,200	\$47,200	48.0%	\$21,600	\$23,600	38.0%	\$22,200	\$24,200	38.0%	\$26,200	\$28,200
50.0%	\$47,200	\$55,200	50.0%	\$23,600	\$27,600	40.0%	\$24,200	\$28,200	41.0%	\$28,200	\$30,200
53.0%	\$55,200	\$67,200	53.0%	\$27,600	\$33,600	45.0%	\$28,200	\$34,200	42.0%	\$30,200	\$34,200
55.0%	\$67,200	\$79,200	55.0%	\$33,600	\$39,600	50.0%	\$34,200	\$40,200	45.0%	\$34,200	\$38,200
58.0%	\$79,200	\$91,200	58.0%	\$39,600	\$45,600	55.0%	\$40,200	\$46,200	48.0%	\$38,200	\$40,200
60.0%	\$91,200	\$103,200	60.0%	\$45,600	\$51,600	60.0%	\$46,200	\$52,200	51.0%	\$40,200	\$42,200
62.0%	\$103,200	\$123,200	62.0%	\$51,600	\$61,600	62.0%	\$52,200	\$62,200	52.0%	\$42,200	\$46,200
64.0%	\$123,200	\$143,200	64.0%	\$61,600	\$71,600	64.0%	\$62,200	\$72,200	55.0%	\$46,200	\$52,200
66.0%	\$143,200	\$163,200	66.0%	\$71,600	\$81,600	66.0%	\$72,200	\$82,200	56.0%	\$52,200	\$54,200
68.0%	\$163,200	\$183,200	68.0%	\$81,600	\$91,600	68.0%	\$82,200	\$92,200	58.0%	\$54,200	\$66,200
69.0%	\$183,200	\$203,200	69.0%	\$91,600	\$101,600	69.0%	\$92,200	\$102,200	59.0%	\$66,200	\$72,200
70.0%	\$203,200	-	70.0%	\$101,600	-	70.0%	\$102,200	-	61.0%	\$72,200	\$78,200
									62.0%	\$78,200	\$82,200
									63.0%	\$82,200	\$90,200
									64.0%	\$90,200	\$102,200
									66.0%	\$102,200	\$122,200
									67.0%	\$122,200	\$142,200
									68.0%	\$142,200	\$162,200
									69.0%	\$162,200	\$182,200
									70.0%	\$182,200	-

Note: Last law to change rates was the Tax Reduction and Simplification Act of 1977.

Nominal

1976

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	14.0%	\$0	\$500	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	15.0%	\$500	\$1,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	16.0%	\$1,000	\$1,500	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000	17.0%	\$1,500	\$2,000	19.0%	\$4,000	\$6,000
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000	19.0%	\$2,000	\$4,000	22.0%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000	21.0%	\$4,000	\$6,000	23.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000	24.0%	\$6,000	\$8,000	25.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000	27.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000	28.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000	29.0%	\$12,000	\$14,000	31.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000	31.0%	\$14,000	\$16,000	32.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	34.0%	\$16,000	\$18,000	35.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000	36.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	38.0%	\$20,000	\$22,000	38.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	40.0%	\$22,000	\$26,000	41.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	45.0%	\$26,000	\$32,000	42.0%	\$28,000	\$32,000
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	50.0%	\$32,000	\$38,000	45.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	55.0%	\$38,000	\$44,000	48.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	60.0%	\$44,000	\$50,000	51.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	62.0%	\$50,000	\$60,000	52.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000
70.0%	\$200,000	-	70.0%	\$100,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000
									62.0%	\$76,000	\$80,000
									63.0%	\$80,000	\$88,000
									64.0%	\$88,000	\$100,000
									66.0%	\$100,000	\$120,000
									67.0%	\$120,000	\$140,000
									68.0%	\$140,000	\$160,000
									69.0%	\$160,000	\$180,000
									70.0%	\$180,000	-

Note: Last law to change rates was the Tax Reform Act of 1976.

Nominal

1975

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	14.0%	\$0	\$500	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	15.0%	\$500	\$1,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	16.0%	\$1,000	\$1,500	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000	17.0%	\$1,500	\$2,000	19.0%	\$4,000	\$6,000
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000	19.0%	\$2,000	\$4,000	22.0%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000	21.0%	\$4,000	\$6,000	23.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000	24.0%	\$6,000	\$8,000	25.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000	27.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000	28.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000	29.0%	\$12,000	\$14,000	31.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000	31.0%	\$14,000	\$16,000	32.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	34.0%	\$16,000	\$18,000	35.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000	36.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	38.0%	\$20,000	\$22,000	38.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	40.0%	\$22,000	\$26,000	41.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	45.0%	\$26,000	\$32,000	42.0%	\$28,000	\$32,000
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	50.0%	\$32,000	\$38,000	45.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	55.0%	\$38,000	\$44,000	48.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	60.0%	\$44,000	\$50,000	51.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	62.0%	\$50,000	\$60,000	52.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000
70.0%	\$200,000	-	70.0%	\$100,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000
									62.0%	\$76,000	\$80,000
									63.0%	\$80,000	\$88,000
									64.0%	\$88,000	\$100,000
									66.0%	\$100,000	\$120,000
									67.0%	\$120,000	\$140,000
									68.0%	\$140,000	\$160,000
									69.0%	\$160,000	\$180,000
									70.0%	\$180,000	-

Note: Last law to change rates was the Tax Reform Act of 1969

Nominal

1974

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	14.0%	\$0	\$500	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	15.0%	\$500	\$1,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	16.0%	\$1,000	\$1,500	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000	17.0%	\$1,500	\$2,000	19.0%	\$4,000	\$6,000
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000	19.0%	\$2,000	\$4,000	22.0%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000	21.0%	\$4,000	\$6,000	23.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000	24.0%	\$6,000	\$8,000	25.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000	27.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000	28.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000	29.0%	\$12,000	\$14,000	31.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000	31.0%	\$14,000	\$16,000	32.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	34.0%	\$16,000	\$18,000	35.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000	36.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	38.0%	\$20,000	\$22,000	38.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	40.0%	\$22,000	\$26,000	41.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	45.0%	\$26,000	\$32,000	42.0%	\$28,000	\$32,000
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	50.0%	\$32,000	\$38,000	45.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	55.0%	\$38,000	\$44,000	48.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	60.0%	\$44,000	\$50,000	51.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	62.0%	\$50,000	\$60,000	52.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000
70.0%	\$200,000	-	70.0%	\$100,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000
									62.0%	\$76,000	\$80,000
									63.0%	\$80,000	\$88,000
									64.0%	\$88,000	\$100,000
									66.0%	\$100,000	\$120,000
									67.0%	\$120,000	\$140,000
									68.0%	\$140,000	\$160,000
									69.0%	\$160,000	\$180,000
									70.0%	\$180,000	-

Note: Last law to change rates was the Tax Reform Act of 1969.

Nominal

1973

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	14.0%	\$0	\$500	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	15.0%	\$500	\$1,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	16.0%	\$1,000	\$1,500	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000	17.0%	\$1,500	\$2,000	19.0%	\$4,000	\$6,000
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000	19.0%	\$2,000	\$4,000	22.0%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000	21.0%	\$4,000	\$6,000	23.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000	24.0%	\$6,000	\$8,000	25.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000	27.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000	28.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000	29.0%	\$12,000	\$14,000	31.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000	31.0%	\$14,000	\$16,000	32.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	34.0%	\$16,000	\$18,000	35.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000	36.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	38.0%	\$20,000	\$22,000	38.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	40.0%	\$22,000	\$26,000	41.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	45.0%	\$26,000	\$32,000	42.0%	\$28,000	\$32,000
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	50.0%	\$32,000	\$38,000	45.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	55.0%	\$38,000	\$44,000	48.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	60.0%	\$44,000	\$50,000	51.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	62.0%	\$50,000	\$60,000	52.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000
70.0%	\$200,000	-	70.0%	\$100,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000
									62.0%	\$76,000	\$80,000
									63.0%	\$80,000	\$88,000
									64.0%	\$88,000	\$100,000
									66.0%	\$100,000	\$120,000
									67.0%	\$120,000	\$140,000
									68.0%	\$140,000	\$160,000
									69.0%	\$160,000	\$180,000
									70.0%	\$180,000	-

Note: Last law to change rates was the Tax Reform Act of 1969.

Nominal

1972

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	14.0%	\$0	\$500	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	15.0%	\$500	\$1,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	16.0%	\$1,000	\$1,500	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000	17.0%	\$1,500	\$2,000	19.0%	\$4,000	\$6,000
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000	19.0%	\$2,000	\$4,000	22.0%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000	21.0%	\$4,000	\$6,000	23.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000	24.0%	\$6,000	\$8,000	25.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000	27.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000	28.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000	29.0%	\$12,000	\$14,000	31.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000	31.0%	\$14,000	\$16,000	32.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	34.0%	\$16,000	\$18,000	35.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000	36.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	38.0%	\$20,000	\$22,000	38.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	40.0%	\$22,000	\$26,000	41.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	45.0%	\$26,000	\$32,000	42.0%	\$28,000	\$32,000
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	50.0%	\$32,000	\$38,000	45.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	55.0%	\$38,000	\$44,000	48.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	60.0%	\$44,000	\$50,000	51.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	62.0%	\$50,000	\$60,000	52.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000
70.0%	\$200,000	-	70.0%	\$100,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000
									62.0%	\$76,000	\$80,000
									63.0%	\$80,000	\$88,000
									64.0%	\$88,000	\$100,000
									66.0%	\$100,000	\$120,000
									67.0%	\$120,000	\$140,000
									68.0%	\$140,000	\$160,000
									69.0%	\$160,000	\$180,000
									70.0%	\$180,000	-

Note: Last law to change rates was the Tax Reform Act of 1969.

Nominal

1971

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	14.0%	\$0	\$500	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000	15.0%	\$500	\$1,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	16.0%	\$1,000	\$1,500	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000	17.0%	\$1,500	\$2,000	19.0%	\$4,000	\$6,000
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000	19.0%	\$2,000	\$4,000	22.0%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000	21.0%	\$4,000	\$6,000	23.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000	24.0%	\$6,000	\$8,000	25.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000	27.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000	28.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000	29.0%	\$12,000	\$14,000	31.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000	31.0%	\$14,000	\$16,000	32.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000	34.0%	\$16,000	\$18,000	35.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000	36.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	38.0%	\$20,000	\$22,000	38.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	40.0%	\$22,000	\$26,000	41.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	45.0%	\$26,000	\$32,000	42.0%	\$28,000	\$32,000
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	50.0%	\$32,000	\$38,000	45.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	55.0%	\$38,000	\$44,000	48.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	60.0%	\$44,000	\$50,000	51.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	62.0%	\$50,000	\$60,000	52.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000
70.0%	\$200,000	-	70.0%	\$100,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000
									62.0%	\$76,000	\$80,000
									63.0%	\$80,000	\$88,000
									64.0%	\$88,000	\$100,000
									66.0%	\$100,000	\$120,000
									67.0%	\$120,000	\$140,000
									68.0%	\$140,000	\$160,000
									69.0%	\$160,000	\$180,000
									70.0%	\$180,000	-

Note: Last law to change rates was the Tax Reform Act of 1969.

Nominal

1970

Married Filing Jointly			Married Filing Separately			Single			Head of Household			
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
14.0%	\$0	\$1,000	14.0%	\$0	\$500	Same as Married Filing Separately	14.0%	\$0	\$1,000	14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		16.0%	\$1,000	\$2,000	16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		18.0%	\$2,000	\$4,000	18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000		20.0%	\$4,000	\$6,000	20.0%	\$4,000	\$6,000
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000		22.0%	\$6,000	\$8,000	22.0%	\$6,000	\$8,000
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000		25.0%	\$8,000	\$10,000	25.0%	\$8,000	\$10,000
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000		27.0%	\$10,000	\$12,000	27.0%	\$10,000	\$12,000
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000		31.0%	\$12,000	\$14,000	31.0%	\$12,000	\$14,000
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000		32.0%	\$14,000	\$16,000	32.0%	\$14,000	\$16,000
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000		35.0%	\$16,000	\$18,000	35.0%	\$16,000	\$18,000
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000		36.0%	\$18,000	\$20,000	36.0%	\$18,000	\$20,000
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000		40.0%	\$20,000	\$22,000	40.0%	\$20,000	\$22,000
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000		41.0%	\$22,000	\$24,000	41.0%	\$22,000	\$24,000
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000		43.0%	\$24,000	\$26,000	43.0%	\$24,000	\$26,000
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000		45.0%	\$26,000	\$28,000	45.0%	\$26,000	\$28,000
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000		46.0%	\$28,000	\$32,000	46.0%	\$28,000	\$32,000
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000		48.0%	\$32,000	\$36,000	48.0%	\$32,000	\$36,000
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000		50.0%	\$36,000	\$38,000	50.0%	\$36,000	\$38,000
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000		52.0%	\$38,000	\$40,000	52.0%	\$38,000	\$40,000
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000		53.0%	\$40,000	\$44,000	53.0%	\$40,000	\$44,000
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000		55.0%	\$44,000	\$50,000	55.0%	\$44,000	\$50,000
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000		56.0%	\$50,000	\$52,000	56.0%	\$50,000	\$52,000
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000		58.0%	\$52,000	\$64,000	58.0%	\$52,000	\$64,000
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000	59.0%	\$64,000	\$70,000	
70.0%	\$200,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000	61.0%	\$70,000	\$76,000	
						62.0%	\$76,000	\$80,000	62.0%	\$76,000	\$80,000	
						63.0%	\$80,000	\$88,000	63.0%	\$80,000	\$88,000	
						64.0%	\$88,000	\$100,000	64.0%	\$88,000	\$100,000	
						66.0%	\$100,000	\$120,000	66.0%	\$100,000	\$120,000	
						67.0%	\$120,000	\$140,000	67.0%	\$120,000	\$140,000	
						68.0%	\$140,000	\$160,000	68.0%	\$140,000	\$160,000	
						69.0%	\$160,000	\$180,000	69.0%	\$160,000	\$180,000	
						70.0%	\$180,000	-	70.0%	\$180,000	-	

Note: Rates given here exclude the effect of a 2.5 percent surtax. Last law to change rates was the Tax Reform Act of 1969.

Nominal

1969

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	Same as Married Filing Separately	14.0%	\$0	\$1,000		
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		16.0%	\$1,000	\$2,000		
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		18.0%	\$2,000	\$4,000		
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000		20.0%	\$4,000	\$6,000		
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000		22.0%	\$6,000	\$8,000		
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000		25.0%	\$8,000	\$10,000		
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000		27.0%	\$10,000	\$12,000		
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000		31.0%	\$12,000	\$14,000		
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000		32.0%	\$14,000	\$16,000		
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000		35.0%	\$16,000	\$18,000		
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000		36.0%	\$18,000	\$20,000		
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000		40.0%	\$20,000	\$22,000		
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000		41.0%	\$22,000	\$24,000		
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000		43.0%	\$24,000	\$26,000		
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000		45.0%	\$26,000	\$28,000		
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000		46.0%	\$28,000	\$32,000		
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000		48.0%	\$32,000	\$36,000		
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000		50.0%	\$36,000	\$38,000		
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000		52.0%	\$38,000	\$40,000		
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000		53.0%	\$40,000	\$44,000		
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000		55.0%	\$44,000	\$50,000		
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000		56.0%	\$50,000	\$52,000		
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000		58.0%	\$52,000	\$64,000		
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000			
70.0%	\$200,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000			
						62.0%	\$76,000	\$80,000			
						63.0%	\$80,000	\$88,000			
						64.0%	\$88,000	\$100,000			
						66.0%	\$100,000	\$120,000			
						67.0%	\$120,000	\$140,000			
						68.0%	\$140,000	\$160,000			
						69.0%	\$160,000	\$180,000			
						70.0%	\$180,000	-			

Note: Rates here exclude the effect of 10-percent surtax. Last law to change rates was the Tax Reform Act of 1969.

Nominal

1968

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	Same as Married Filing Separately	14.0%	\$0	\$1,000		
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		16.0%	\$1,000	\$2,000		
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		18.0%	\$2,000	\$4,000		
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000		20.0%	\$4,000	\$6,000		
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000		22.0%	\$6,000	\$8,000		
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000		25.0%	\$8,000	\$10,000		
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000		27.0%	\$10,000	\$12,000		
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000		31.0%	\$12,000	\$14,000		
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000		32.0%	\$14,000	\$16,000		
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000		35.0%	\$16,000	\$18,000		
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000		36.0%	\$18,000	\$20,000		
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000		40.0%	\$20,000	\$22,000		
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000		41.0%	\$22,000	\$24,000		
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	43.0%	\$24,000	\$26,000			
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	45.0%	\$26,000	\$28,000			
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	46.0%	\$28,000	\$32,000			
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	48.0%	\$32,000	\$36,000			
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	50.0%	\$36,000	\$38,000			
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	52.0%	\$38,000	\$40,000			
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	53.0%	\$40,000	\$44,000			
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000			
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000			
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000			
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000			
70.0%	\$200,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000			
						62.0%	\$76,000	\$80,000			
						63.0%	\$80,000	\$88,000			
						64.0%	\$88,000	\$100,000			
						66.0%	\$100,000	\$120,000			
						67.0%	\$120,000	\$140,000			
						68.0%	\$140,000	\$160,000			
						69.0%	\$160,000	\$180,000			
						70.0%	\$180,000	-			

Note: Rates given here exclude the effect of a 7.5 percent surtax. Last law to change rates was the Tax Reform Act of 1964.

Nominal

1967

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500				14.0%	\$0	\$1,000
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000				16.0%	\$1,000	\$2,000
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500	Same as Married Filing Separately			18.0%	\$2,000	\$4,000
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000		20.0%	\$4,000	\$6,000		
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000		22.0%	\$6,000	\$8,000		
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000		25.0%	\$8,000	\$10,000		
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000		27.0%	\$10,000	\$12,000		
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000		31.0%	\$12,000	\$14,000		
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000		32.0%	\$14,000	\$16,000		
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000		35.0%	\$16,000	\$18,000		
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000		36.0%	\$18,000	\$20,000		
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000		40.0%	\$20,000	\$22,000		
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000	41.0%	\$22,000	\$24,000			
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	43.0%	\$24,000	\$26,000			
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	45.0%	\$26,000	\$28,000			
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	46.0%	\$28,000	\$32,000			
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	48.0%	\$32,000	\$36,000			
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	50.0%	\$36,000	\$38,000			
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	52.0%	\$38,000	\$40,000			
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	53.0%	\$40,000	\$44,000			
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000			
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000			
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000			
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000			
70.0%	\$200,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000			
						62.0%	\$76,000	\$80,000			
						63.0%	\$80,000	\$88,000			
						64.0%	\$88,000	\$100,000			
						66.0%	\$100,000	\$120,000			
						67.0%	\$120,000	\$140,000			
						68.0%	\$140,000	\$160,000			
						69.0%	\$160,000	\$180,000			
						70.0%	\$180,000	-			

Note: Last law to change rates was the Tax Reform Act of 1964.

Nominal

1966

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	Same as Married Filing Separately	14.0%	\$0	\$1,000		
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		16.0%	\$1,000	\$2,000		
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		18.0%	\$2,000	\$4,000		
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000		20.0%	\$4,000	\$6,000		
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000		22.0%	\$6,000	\$8,000		
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000		25.0%	\$8,000	\$10,000		
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000		27.0%	\$10,000	\$12,000		
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000		31.0%	\$12,000	\$14,000		
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000		32.0%	\$14,000	\$16,000		
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000		35.0%	\$16,000	\$18,000		
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000		36.0%	\$18,000	\$20,000		
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000		40.0%	\$20,000	\$22,000		
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000		41.0%	\$22,000	\$24,000		
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000		43.0%	\$24,000	\$26,000		
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000		45.0%	\$26,000	\$28,000		
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000		46.0%	\$28,000	\$32,000		
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000		48.0%	\$32,000	\$36,000		
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000		50.0%	\$36,000	\$38,000		
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000		52.0%	\$38,000	\$40,000		
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000		53.0%	\$40,000	\$44,000		
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000		55.0%	\$44,000	\$50,000		
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000		56.0%	\$50,000	\$52,000		
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000		58.0%	\$52,000	\$64,000		
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000			
70.0%	\$200,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000			
						62.0%	\$76,000	\$80,000			
						63.0%	\$80,000	\$88,000			
						64.0%	\$88,000	\$100,000			
						66.0%	\$100,000	\$120,000			
						67.0%	\$120,000	\$140,000			
						68.0%	\$140,000	\$160,000			
						69.0%	\$160,000	\$180,000			
						70.0%	\$180,000	-			

Note: Last law to change rates was the Tax Reform Act of 1964.

Nominal

1965

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
14.0%	\$0	\$1,000	14.0%	\$0	\$500	Same as Married Filing Separately	14.0%	\$0	\$1,000		
15.0%	\$1,000	\$2,000	15.0%	\$500	\$1,000		16.0%	\$1,000	\$2,000		
16.0%	\$2,000	\$3,000	16.0%	\$1,000	\$1,500		18.0%	\$2,000	\$4,000		
17.0%	\$3,000	\$4,000	17.0%	\$1,500	\$2,000		20.0%	\$4,000	\$6,000		
19.0%	\$4,000	\$8,000	19.0%	\$2,000	\$4,000		22.0%	\$6,000	\$8,000		
22.0%	\$8,000	\$12,000	22.0%	\$4,000	\$6,000		25.0%	\$8,000	\$10,000		
25.0%	\$12,000	\$16,000	25.0%	\$6,000	\$8,000		27.0%	\$10,000	\$12,000		
28.0%	\$16,000	\$20,000	28.0%	\$8,000	\$10,000		31.0%	\$12,000	\$14,000		
32.0%	\$20,000	\$24,000	32.0%	\$10,000	\$12,000		32.0%	\$14,000	\$16,000		
36.0%	\$24,000	\$28,000	36.0%	\$12,000	\$14,000		35.0%	\$16,000	\$18,000		
39.0%	\$28,000	\$32,000	39.0%	\$14,000	\$16,000		36.0%	\$18,000	\$20,000		
42.0%	\$32,000	\$36,000	42.0%	\$16,000	\$18,000		40.0%	\$20,000	\$22,000		
45.0%	\$36,000	\$40,000	45.0%	\$18,000	\$20,000		41.0%	\$22,000	\$24,000		
48.0%	\$40,000	\$44,000	48.0%	\$20,000	\$22,000	43.0%	\$24,000	\$26,000			
50.0%	\$44,000	\$52,000	50.0%	\$22,000	\$26,000	45.0%	\$26,000	\$28,000			
53.0%	\$52,000	\$64,000	53.0%	\$26,000	\$32,000	46.0%	\$28,000	\$32,000			
55.0%	\$64,000	\$76,000	55.0%	\$32,000	\$38,000	48.0%	\$32,000	\$36,000			
58.0%	\$76,000	\$88,000	58.0%	\$38,000	\$44,000	50.0%	\$36,000	\$38,000			
60.0%	\$88,000	\$100,000	60.0%	\$44,000	\$50,000	52.0%	\$38,000	\$40,000			
62.0%	\$100,000	\$120,000	62.0%	\$50,000	\$60,000	53.0%	\$40,000	\$44,000			
64.0%	\$120,000	\$140,000	64.0%	\$60,000	\$70,000	55.0%	\$44,000	\$50,000			
66.0%	\$140,000	\$160,000	66.0%	\$70,000	\$80,000	56.0%	\$50,000	\$52,000			
68.0%	\$160,000	\$180,000	68.0%	\$80,000	\$90,000	58.0%	\$52,000	\$64,000			
69.0%	\$180,000	\$200,000	69.0%	\$90,000	\$100,000	59.0%	\$64,000	\$70,000			
70.0%	\$200,000	-	70.0%	\$100,000	-	61.0%	\$70,000	\$76,000			
						62.0%	\$76,000	\$80,000			
						63.0%	\$80,000	\$88,000			
						64.0%	\$88,000	\$100,000			
						66.0%	\$100,000	\$120,000			
						67.0%	\$120,000	\$140,000			
						68.0%	\$140,000	\$160,000			
						69.0%	\$160,000	\$180,000			
						70.0%	\$180,000	-			

Note: Last law to change rates was the Tax Reform Act of 1964.

Nominal

1964

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
16.0%	\$0	\$1,000	16.0%	\$0	\$500	Same as Married Filing Separately	16.0%	\$0	\$1,000		
16.5%	\$1,000	\$2,000	16.5%	\$500	\$1,000		17.5%	\$1,000	\$2,000		
17.5%	\$2,000	\$3,000	17.5%	\$1,000	\$1,500		19.0%	\$2,000	\$4,000		
18.0%	\$3,000	\$4,000	18.0%	\$1,500	\$2,000		22.0%	\$4,000	\$6,000		
20.0%	\$4,000	\$8,000	20.0%	\$2,000	\$4,000		23.0%	\$6,000	\$8,000		
23.5%	\$8,000	\$12,000	23.5%	\$4,000	\$6,000		27.0%	\$8,000	\$10,000		
27.0%	\$12,000	\$16,000	27.0%	\$6,000	\$8,000		29.0%	\$10,000	\$12,000		
30.5%	\$16,000	\$20,000	30.5%	\$8,000	\$10,000		32.0%	\$12,000	\$14,000		
34.0%	\$20,000	\$24,000	34.0%	\$10,000	\$12,000		34.0%	\$14,000	\$16,000		
37.5%	\$24,000	\$28,000	37.5%	\$12,000	\$14,000		37.5%	\$16,000	\$18,000		
41.0%	\$28,000	\$32,000	41.0%	\$14,000	\$16,000		39.0%	\$18,000	\$20,000		
44.5%	\$32,000	\$36,000	44.5%	\$16,000	\$18,000		42.5%	\$20,000	\$22,000		
47.5%	\$36,000	\$40,000	47.5%	\$18,000	\$20,000		43.5%	\$22,000	\$24,000		
50.5%	\$40,000	\$44,000	50.5%	\$20,000	\$22,000		45.5%	\$24,000	\$26,000		
53.5%	\$44,000	\$52,000	53.5%	\$22,000	\$26,000		47.0%	\$26,000	\$28,000		
56.0%	\$52,000	\$64,000	56.0%	\$26,000	\$32,000		48.5%	\$28,000	\$32,000		
58.5%	\$64,000	\$76,000	58.5%	\$32,000	\$38,000		51.5%	\$32,000	\$36,000		
61.0%	\$76,000	\$88,000	61.0%	\$38,000	\$44,000		53.0%	\$36,000	\$38,000		
63.5%	\$88,000	\$100,000	63.5%	\$44,000	\$50,000		54.0%	\$38,000	\$40,000		
66.0%	\$100,000	\$120,000	66.0%	\$50,000	\$60,000		56.0%	\$40,000	\$44,000		
68.5%	\$120,000	\$140,000	68.5%	\$60,000	\$70,000		58.5%	\$44,000	\$50,000		
71.0%	\$140,000	\$160,000	71.0%	\$70,000	\$80,000		59.5%	\$50,000	\$52,000		
73.5%	\$160,000	\$180,000	73.5%	\$80,000	\$90,000		61.0%	\$52,000	\$60,000		
75.0%	\$180,000	\$200,000	75.0%	\$90,000	\$100,000		62.0%	\$60,000	\$64,000		
76.5%	\$200,000	\$400,000	76.5%	\$100,000	\$200,000		63.5%	\$64,000	\$70,000		
77.0%	\$400,000	-	77.0%	\$200,000	-		65.0%	\$70,000	\$76,000		
							66.0%	\$76,000	\$80,000		
							67.0%	\$80,000	\$88,000		
						69.0%	\$88,000	\$90,000			
						69.5%	\$90,000	\$100,000			
						71.0%	\$100,000	\$120,000			
						72.5%	\$120,000	\$140,000			
						74.0%	\$140,000	\$160,000			
						75.0%	\$160,000	\$180,000			
						75.5%	\$180,000	\$200,000			
						77.0%	\$200,000	-			

Note: Last law to change rates was the Tax Reform Act of 1964.

Nominal			1963			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000		
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000		
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000		
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$6,000	\$8,000		
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		30.0%	\$8,000	\$10,000		
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$10,000	\$12,000		
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		36.0%	\$12,000	\$14,000		
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$14,000	\$16,000		
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		42.0%	\$16,000	\$18,000		
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$18,000	\$20,000		
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		47.0%	\$20,000	\$22,000		
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000		
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000		
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000	54.0%	\$28,000	\$32,000			
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000	58.0%	\$32,000	\$38,000			
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000	62.0%	\$38,000	\$44,000			
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000	66.0%	\$44,000	\$50,000			
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000	68.0%	\$50,000	\$60,000			
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000	71.0%	\$60,000	\$70,000			
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000			
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000			
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000			
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000			
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000			
						90.0%	\$200,000	\$300,000			
						91.0%	\$300,000	-			

Note: Last law to change rates was the Internal Revenue Code of 1954.

Nominal			1962			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000		
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000		
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000		
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$6,000	\$8,000		
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		30.0%	\$8,000	\$10,000		
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$10,000	\$12,000		
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		36.0%	\$12,000	\$14,000		
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$14,000	\$16,000		
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		42.0%	\$16,000	\$18,000		
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$18,000	\$20,000		
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		47.0%	\$20,000	\$22,000		
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000		
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000		
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000	54.0%	\$28,000	\$32,000			
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000	58.0%	\$32,000	\$38,000			
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000	62.0%	\$38,000	\$44,000			
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000	66.0%	\$44,000	\$50,000			
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000	68.0%	\$50,000	\$60,000			
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000	71.0%	\$60,000	\$70,000			
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000			
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000			
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000			
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000			
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000			
						90.0%	\$200,000	\$300,000			
						91.0%	\$300,000	-			

Note: Last law to change rates was the Internal Revenue Code of 1954.

Nominal			1961			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000		
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000		
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000		
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$6,000	\$8,000		
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		30.0%	\$8,000	\$10,000		
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$10,000	\$12,000		
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		36.0%	\$12,000	\$14,000		
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$14,000	\$16,000		
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		42.0%	\$16,000	\$18,000		
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$18,000	\$20,000		
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		47.0%	\$20,000	\$22,000		
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000		
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000		
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000		
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000	58.0%	\$32,000	\$38,000			
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000	62.0%	\$38,000	\$44,000			
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000	66.0%	\$44,000	\$50,000			
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000	68.0%	\$50,000	\$60,000			
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000	71.0%	\$60,000	\$70,000			
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000			
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000			
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000			
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000			
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000			
						90.0%	\$200,000	\$300,000			
						91.0%	\$300,000	-			

Note: Last law to change rates was the Internal Revenue Code of 1954.

Nominal			1960			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000		
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000		
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000		
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$6,000	\$8,000		
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		30.0%	\$8,000	\$10,000		
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$10,000	\$12,000		
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		36.0%	\$12,000	\$14,000		
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$14,000	\$16,000		
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		42.0%	\$16,000	\$18,000		
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$18,000	\$20,000		
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		47.0%	\$20,000	\$22,000		
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000		
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000		
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000		
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000	58.0%	\$32,000	\$38,000			
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000	62.0%	\$38,000	\$44,000			
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000	66.0%	\$44,000	\$50,000			
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000	68.0%	\$50,000	\$60,000			
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000	71.0%	\$60,000	\$70,000			
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000			
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000			
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000			
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000			
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000			
						90.0%	\$200,000	\$300,000			
						91.0%	\$300,000	-			

Note: Last law to change rates was the Internal Revenue Code of 1954.

Nominal			1959			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000		
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000		
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000		
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$6,000	\$8,000		
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		30.0%	\$8,000	\$10,000		
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$10,000	\$12,000		
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		36.0%	\$12,000	\$14,000		
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$14,000	\$16,000		
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		42.0%	\$16,000	\$18,000		
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$18,000	\$20,000		
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		47.0%	\$20,000	\$22,000		
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000		
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000		
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000		
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000	58.0%	\$32,000	\$38,000			
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000	62.0%	\$38,000	\$44,000			
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000	66.0%	\$44,000	\$50,000			
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000	68.0%	\$50,000	\$60,000			
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000	71.0%	\$60,000	\$70,000			
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000			
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000			
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000			
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000			
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000			
						90.0%	\$200,000	\$300,000			
						91.0%	\$300,000	-			

Note: Last law to change rates was the Internal Revenue Code of 1954.

Nominal			1958			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000		
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000		
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000		
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$6,000	\$8,000		
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		30.0%	\$8,000	\$10,000		
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$10,000	\$12,000		
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		36.0%	\$12,000	\$14,000		
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$14,000	\$16,000		
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		42.0%	\$16,000	\$18,000		
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$18,000	\$20,000		
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		47.0%	\$20,000	\$22,000		
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000		
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000		
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000		54.0%	\$28,000	\$32,000		
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000	58.0%	\$32,000	\$38,000			
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000	62.0%	\$38,000	\$44,000			
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000	66.0%	\$44,000	\$50,000			
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000	68.0%	\$50,000	\$60,000			
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000	71.0%	\$60,000	\$70,000			
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000			
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000			
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000			
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000			
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000			
						90.0%	\$200,000	\$300,000			
						91.0%	\$300,000	-			

Note: Last law to change rates was the Internal Revenue Code of 1954.

Nominal			1957			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000		
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000		
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000		
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$6,000	\$8,000		
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		30.0%	\$8,000	\$10,000		
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$10,000	\$12,000		
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		36.0%	\$12,000	\$14,000		
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$14,000	\$16,000		
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		42.0%	\$16,000	\$18,000		
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$18,000	\$20,000		
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		47.0%	\$20,000	\$22,000		
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000		
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000		
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000	54.0%	\$28,000	\$32,000			
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000	58.0%	\$32,000	\$38,000			
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000	62.0%	\$38,000	\$44,000			
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000	66.0%	\$44,000	\$50,000			
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000	68.0%	\$50,000	\$60,000			
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000	71.0%	\$60,000	\$70,000			
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000			
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000			
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000			
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000			
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000			
						90.0%	\$200,000	\$300,000			
						91.0%	\$300,000	-			

Note: Last law to change rates was the Internal Revenue Code of 1954.

Nominal			1956			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000	Same as Married Filing Separately	20.0%	\$0	\$2,000		
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000		21.0%	\$2,000	\$4,000		
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000		24.0%	\$4,000	\$6,000		
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000		26.0%	\$6,000	\$8,000		
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000		30.0%	\$8,000	\$10,000		
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000		32.0%	\$10,000	\$12,000		
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000		36.0%	\$12,000	\$14,000		
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000		39.0%	\$14,000	\$16,000		
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000		42.0%	\$16,000	\$18,000		
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000		43.0%	\$18,000	\$20,000		
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000		47.0%	\$20,000	\$22,000		
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000		49.0%	\$22,000	\$24,000		
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000		52.0%	\$24,000	\$28,000		
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000	54.0%	\$28,000	\$32,000			
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000	58.0%	\$32,000	\$38,000			
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000	62.0%	\$38,000	\$44,000			
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000	66.0%	\$44,000	\$50,000			
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000	68.0%	\$50,000	\$60,000			
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000	71.0%	\$60,000	\$70,000			
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000	74.0%	\$70,000	\$80,000			
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000	76.0%	\$80,000	\$90,000			
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000	80.0%	\$90,000	\$100,000			
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000	83.0%	\$100,000	\$150,000			
91.0%	\$400,000	-	91.0%	\$200,000	-	87.0%	\$150,000	\$200,000			
						90.0%	\$200,000	\$300,000			
						91.0%	\$300,000	-			

Note: Last law to change rates was the Internal Revenue Code of 1954.

Nominal			1955			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$4,000	20.0%	\$0	\$2,000				20.0%	\$0	\$2,000
22.0%	\$4,000	\$8,000	22.0%	\$2,000	\$4,000				21.0%	\$2,000	\$4,000
26.0%	\$8,000	\$12,000	26.0%	\$4,000	\$6,000				24.0%	\$4,000	\$6,000
30.0%	\$12,000	\$16,000	30.0%	\$6,000	\$8,000				26.0%	\$6,000	\$8,000
34.0%	\$16,000	\$20,000	34.0%	\$8,000	\$10,000				30.0%	\$8,000	\$10,000
38.0%	\$20,000	\$24,000	38.0%	\$10,000	\$12,000				32.0%	\$10,000	\$12,000
43.0%	\$24,000	\$28,000	43.0%	\$12,000	\$14,000				36.0%	\$12,000	\$14,000
47.0%	\$28,000	\$32,000	47.0%	\$14,000	\$16,000				39.0%	\$14,000	\$16,000
50.0%	\$32,000	\$36,000	50.0%	\$16,000	\$18,000				42.0%	\$16,000	\$18,000
53.0%	\$36,000	\$40,000	53.0%	\$18,000	\$20,000				43.0%	\$18,000	\$20,000
56.0%	\$40,000	\$44,000	56.0%	\$20,000	\$22,000				47.0%	\$20,000	\$22,000
59.0%	\$44,000	\$52,000	59.0%	\$22,000	\$26,000				49.0%	\$22,000	\$24,000
62.0%	\$52,000	\$64,000	62.0%	\$26,000	\$32,000				52.0%	\$24,000	\$28,000
65.0%	\$64,000	\$76,000	65.0%	\$32,000	\$38,000				54.0%	\$28,000	\$32,000
69.0%	\$76,000	\$88,000	69.0%	\$38,000	\$44,000				58.0%	\$32,000	\$38,000
72.0%	\$88,000	\$100,000	72.0%	\$44,000	\$50,000				62.0%	\$38,000	\$44,000
75.0%	\$100,000	\$120,000	75.0%	\$50,000	\$60,000				66.0%	\$44,000	\$50,000
78.0%	\$120,000	\$140,000	78.0%	\$60,000	\$70,000				68.0%	\$50,000	\$60,000
81.0%	\$140,000	\$160,000	81.0%	\$70,000	\$80,000				71.0%	\$60,000	\$70,000
84.0%	\$160,000	\$180,000	84.0%	\$80,000	\$90,000				74.0%	\$70,000	\$80,000
87.0%	\$180,000	\$200,000	87.0%	\$90,000	\$100,000				76.0%	\$80,000	\$90,000
89.0%	\$200,000	\$300,000	89.0%	\$100,000	\$150,000				80.0%	\$90,000	\$100,000
90.0%	\$300,000	\$400,000	90.0%	\$150,000	\$200,000				83.0%	\$100,000	\$150,000
91.0%	\$400,000	-	91.0%	\$200,000	-				87.0%	\$150,000	\$200,000
									90.0%	\$200,000	\$300,000
									91.0%	\$300,000	-

Note: Last law to change rates was the Internal Revenue Code of 1954.

Nominal			1954			Single			Head of Household		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
			20.0%	\$0	\$2,000				20.0%	\$0	\$2,000
			22.0%	\$2,000	\$4,000				21.0%	\$2,000	\$4,000
			26.0%	\$4,000	\$6,000				24.0%	\$4,000	\$6,000
			30.0%	\$6,000	\$8,000				26.0%	\$6,000	\$8,000
			34.0%	\$8,000	\$10,000				30.0%	\$8,000	\$10,000
			38.0%	\$10,000	\$12,000				32.0%	\$10,000	\$12,000
			43.0%	\$12,000	\$14,000				36.0%	\$12,000	\$14,000
			47.0%	\$14,000	\$16,000				39.0%	\$14,000	\$16,000
			50.0%	\$16,000	\$18,000				42.0%	\$16,000	\$18,000
			53.0%	\$18,000	\$20,000				43.0%	\$18,000	\$20,000
			56.0%	\$20,000	\$22,000				47.0%	\$20,000	\$22,000
			59.0%	\$22,000	\$26,000				49.0%	\$22,000	\$24,000
			62.0%	\$26,000	\$32,000				52.0%	\$24,000	\$28,000
			65.0%	\$32,000	\$38,000				54.0%	\$28,000	\$32,000
			69.0%	\$38,000	\$44,000				58.0%	\$32,000	\$38,000
			72.0%	\$44,000	\$50,000				62.0%	\$38,000	\$44,000
			75.0%	\$50,000	\$60,000				66.0%	\$44,000	\$50,000
			78.0%	\$60,000	\$70,000				68.0%	\$50,000	\$60,000
			81.0%	\$70,000	\$80,000				71.0%	\$60,000	\$70,000
			84.0%	\$80,000	\$90,000				74.0%	\$70,000	\$80,000
			87.0%	\$90,000	\$100,000				76.0%	\$80,000	\$90,000
			89.0%	\$100,000	\$150,000				80.0%	\$90,000	\$100,000
			90.0%	\$150,000	\$200,000				83.0%	\$100,000	\$150,000
			91.0%	\$200,000	-				87.0%	\$150,000	\$200,000
									90.0%	\$200,000	\$300,000
									91.0%	\$300,000	-

Note: 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.

Nominal			1953								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
			22.2%	\$0	\$2,000				22.2%	\$0	\$2,000
Applicable marginal tax rates			24.6%	\$2,000	\$4,000	Same as			23.4%	\$2,000	\$4,000
are determined by the bracket			29.0%	\$4,000	\$6,000	Married Filing Separately			27.0%	\$4,000	\$6,000
(Married Filing Separately)			34.0%	\$6,000	\$8,000				29.0%	\$6,000	\$8,000
corresponding to one-half of			38.0%	\$8,000	\$10,000				34.0%	\$8,000	\$10,000
taxable income.			42.0%	\$10,000	\$12,000				35.0%	\$10,000	\$12,000
			48.0%	\$12,000	\$14,000				41.0%	\$12,000	\$14,000
			53.0%	\$14,000	\$16,000				44.0%	\$14,000	\$16,000
			56.0%	\$16,000	\$18,000				47.0%	\$16,000	\$18,000
			59.0%	\$18,000	\$20,000				48.0%	\$18,000	\$20,000
			62.0%	\$20,000	\$22,000				52.0%	\$20,000	\$22,000
			66.0%	\$22,000	\$26,000				54.0%	\$22,000	\$24,000
			67.0%	\$26,000	\$32,000				57.0%	\$24,000	\$28,000
			68.0%	\$32,000	\$38,000				60.0%	\$28,000	\$32,000
			72.0%	\$38,000	\$44,000				63.0%	\$32,000	\$38,000
			75.0%	\$44,000	\$50,000				66.0%	\$38,000	\$44,000
			77.0%	\$50,000	\$60,000				71.0%	\$44,000	\$50,000
			80.0%	\$60,000	\$70,000				72.0%	\$50,000	\$60,000
			83.0%	\$70,000	\$80,000				73.0%	\$60,000	\$70,000
			85.0%	\$80,000	\$90,000				77.0%	\$70,000	\$80,000
			88.0%	\$90,000	\$100,000				79.0%	\$80,000	\$90,000
			90.0%	\$100,000	\$150,000				81.0%	\$90,000	\$100,000
			91.0%	\$150,000	\$200,000				85.0%	\$100,000	\$150,000
			92.0%	\$200,000	-				88.0%	\$150,000	\$200,000
									91.0%	\$200,000	\$300,000
									92.0%	\$300,000	-

Note: 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 1

1952

Nominal											
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
			22.2%	\$0	\$2,000				22.2%	\$0	\$2,000
Applicable marginal tax rates			24.6%	\$2,000	\$4,000	Same as			23.4%	\$2,000	\$4,000
are determined by the bracket			29.0%	\$4,000	\$6,000	Married Filing Separately			27.0%	\$4,000	\$6,000
(Married Filing Separately)			34.0%	\$6,000	\$8,000				29.0%	\$6,000	\$8,000
corresponding to one-half of			38.0%	\$8,000	\$10,000				34.0%	\$8,000	\$10,000
taxable income.			42.0%	\$10,000	\$12,000				35.0%	\$10,000	\$12,000
			48.0%	\$12,000	\$14,000				41.0%	\$12,000	\$14,000
			53.0%	\$14,000	\$16,000				44.0%	\$14,000	\$16,000
			56.0%	\$16,000	\$18,000				47.0%	\$16,000	\$18,000
			59.0%	\$18,000	\$20,000				48.0%	\$18,000	\$20,000
			62.0%	\$20,000	\$22,000				52.0%	\$20,000	\$22,000
			66.0%	\$22,000	\$26,000				54.0%	\$22,000	\$24,000
			67.0%	\$26,000	\$32,000				57.0%	\$24,000	\$28,000
			68.0%	\$32,000	\$38,000				60.0%	\$28,000	\$32,000
			72.0%	\$38,000	\$44,000				63.0%	\$32,000	\$38,000
			75.0%	\$44,000	\$50,000				66.0%	\$38,000	\$44,000
			77.0%	\$50,000	\$60,000				71.0%	\$44,000	\$50,000
			80.0%	\$60,000	\$70,000				72.0%	\$50,000	\$60,000
			83.0%	\$70,000	\$80,000				73.0%	\$60,000	\$70,000
			85.0%	\$80,000	\$90,000				77.0%	\$70,000	\$80,000
			88.0%	\$90,000	\$100,000				79.0%	\$80,000	\$90,000
			90.0%	\$100,000	\$150,000				81.0%	\$90,000	\$100,000
			91.0%	\$150,000	\$200,000				85.0%	\$100,000	\$150,000
			92.0%	\$200,000	-				88.0%	\$150,000	\$200,000
									91.0%	\$200,000	\$300,000
									92.0%	\$300,000	-

Note: 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 1

Nominal			1951								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
			20.4%	\$0	\$2,000						
Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.			22.4%	\$2,000	\$4,000						
			27.0%	\$4,000	\$6,000	Same as			Same as		
			30.0%	\$6,000	\$8,000	Married Filing Separately			Married Filing Separately		
			35.0%	\$8,000	\$10,000						
			39.0%	\$10,000	\$12,000						
			43.0%	\$12,000	\$14,000						
			48.0%	\$14,000	\$16,000						
			51.0%	\$16,000	\$18,000						
			54.0%	\$18,000	\$20,000						
			57.0%	\$20,000	\$22,000						
			60.0%	\$22,000	\$26,000						
			63.0%	\$26,000	\$32,000						
			66.0%	\$32,000	\$38,000						
			69.0%	\$38,000	\$44,000						
			73.0%	\$44,000	\$50,000						
			75.0%	\$50,000	\$60,000						
			78.0%	\$60,000	\$70,000						
			82.0%	\$70,000	\$80,000						
			84.0%	\$80,000	\$90,000						
			87.0%	\$90,000	\$100,000						
			89.0%	\$100,000	\$150,000						
			90.0%	\$150,000	\$200,000						
			91.0%	\$200,000	-						

Note: 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.

Nominal			1950								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
			20.0%	\$0	\$2,000						
Applicable marginal tax rates are determined by the bracket (Married Filing Separately) corresponding to one-half of taxable income.			22.0%	\$2,000	\$4,000				Same as		Same as
			26.0%	\$4,000	\$6,000				Married Filing Separately		Married Filing Separately
			30.0%	\$6,000	\$8,000						
			34.0%	\$8,000	\$10,000						
			38.0%	\$10,000	\$12,000						
			43.0%	\$12,000	\$14,000						
			47.0%	\$14,000	\$16,000						
			50.0%	\$16,000	\$18,000						
			53.0%	\$18,000	\$20,000						
			56.0%	\$20,000	\$22,000						
			59.0%	\$22,000	\$26,000						
			62.0%	\$26,000	\$32,000						
			65.0%	\$32,000	\$38,000						
			69.0%	\$38,000	\$44,000						
			72.0%	\$44,000	\$50,000						
			75.0%	\$50,000	\$60,000						
			78.0%	\$60,000	\$70,000						
			81.0%	\$70,000	\$80,000						
			84.0%	\$80,000	\$90,000						
			87.0%	\$90,000	\$100,000						
			89.0%	\$100,000	\$150,000						
			90.0%	\$150,000	\$200,000						
			91.0%	\$200,000	-						

Note: 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 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.

Nominal			1949								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
			20.0%	\$0	\$2,000						
Applicable marginal tax rates			22.0%	\$2,000	\$4,000						
are determined by the bracket			26.0%	\$4,000	\$6,000	Same as			Same as		
(Married Filing Separately)			30.0%	\$6,000	\$8,000	Married Filing Separately			Married Filing Separately		
corresponding to one-half of			34.0%	\$8,000	\$10,000						
taxable income.			38.0%	\$10,000	\$12,000						
			43.0%	\$12,000	\$14,000						
			47.0%	\$14,000	\$16,000						
			50.0%	\$16,000	\$18,000						
			53.0%	\$18,000	\$20,000						
			56.0%	\$20,000	\$22,000						
			59.0%	\$22,000	\$26,000						
			62.0%	\$26,000	\$32,000						
			65.0%	\$32,000	\$38,000						
			69.0%	\$38,000	\$44,000						
			72.0%	\$44,000	\$50,000						
			75.0%	\$50,000	\$60,000						
			78.0%	\$60,000	\$70,000						
			81.0%	\$70,000	\$80,000						
			84.0%	\$80,000	\$90,000						
			87.0%	\$90,000	\$100,000						
			89.0%	\$100,000	\$150,000						
			90.0%	\$150,000	\$200,000						
			91.0%	\$200,000	-						

Note: 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.

Nominal

1948

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
20.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
26.0%	\$4,000	\$6,000									
30.0%	\$6,000	\$8,000									
34.0%	\$8,000	\$10,000									
38.0%	\$10,000	\$12,000									
43.0%	\$12,000	\$14,000									
47.0%	\$14,000	\$16,000									
50.0%	\$16,000	\$18,000									
53.0%	\$18,000	\$20,000									
56.0%	\$20,000	\$22,000									
59.0%	\$22,000	\$26,000									
62.0%	\$26,000	\$32,000									
65.0%	\$32,000	\$38,000									
69.0%	\$38,000	\$44,000									
72.0%	\$44,000	\$50,000									
75.0%	\$50,000	\$60,000									
78.0%	\$60,000	\$70,000									
81.0%	\$70,000	\$80,000									
84.0%	\$80,000	\$90,000									
87.0%	\$90,000	\$100,000									
89.0%	\$100,000	\$150,000									
90.0%	\$150,000	\$200,000									
91.0%	\$200,000	-									

Note: 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. Last law to change rates was the Revenue Act of 1948 which allowed income-splitting by married couples.

Nominal			1947								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
20.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
26.0%	\$4,000	\$6,000									
30.0%	\$6,000	\$8,000									
34.0%	\$8,000	\$10,000									
38.0%	\$10,000	\$12,000									
43.0%	\$12,000	\$14,000									
47.0%	\$14,000	\$16,000									
50.0%	\$16,000	\$18,000									
53.0%	\$18,000	\$20,000									
56.0%	\$20,000	\$22,000									
59.0%	\$22,000	\$26,000									
62.0%	\$26,000	\$32,000									
65.0%	\$32,000	\$38,000									
69.0%	\$38,000	\$44,000									
72.0%	\$44,000	\$50,000									
75.0%	\$50,000	\$60,000									
78.0%	\$60,000	\$70,000									
81.0%	\$70,000	\$80,000									
84.0%	\$80,000	\$90,000									
87.0%	\$90,000	\$100,000									
89.0%	\$100,000	\$150,000									
90.0%	\$150,000	\$200,000									
91.0%	\$200,000	-									

Note: Tax rates include normal tax of 3 percent plus applicable surtax. Tax liability according to these rates was reduced by 5 percent, 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.

Nominal			1946								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
20.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
26.0%	\$4,000	\$6,000									
30.0%	\$6,000	\$8,000									
34.0%	\$8,000	\$10,000									
38.0%	\$10,000	\$12,000									
43.0%	\$12,000	\$14,000									
47.0%	\$14,000	\$16,000									
50.0%	\$16,000	\$18,000									
53.0%	\$18,000	\$20,000									
56.0%	\$20,000	\$22,000									
59.0%	\$22,000	\$26,000									
62.0%	\$26,000	\$32,000									
65.0%	\$32,000	\$38,000									
69.0%	\$38,000	\$44,000									
72.0%	\$44,000	\$50,000									
75.0%	\$50,000	\$60,000									
78.0%	\$60,000	\$70,000									
81.0%	\$70,000	\$80,000									
84.0%	\$80,000	\$90,000									
87.0%	\$90,000	\$100,000									
89.0%	\$100,000	\$150,000									
90.0%	\$150,000	\$200,000									
91.0%	\$200,000	-									

Note: Tax rates include normal tax of 3 percent plus applicable surtax. Tax liability according to these rates was reduced by 5 percent, 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.

Nominal

1945

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
23.0%	\$0	\$2,000									
25.0%	\$2,000	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
29.0%	\$4,000	\$6,000									
33.0%	\$6,000	\$8,000									
37.0%	\$8,000	\$10,000									
41.0%	\$10,000	\$12,000									
46.0%	\$12,000	\$14,000									
50.0%	\$14,000	\$16,000									
53.0%	\$16,000	\$18,000									
56.0%	\$18,000	\$20,000									
59.0%	\$20,000	\$22,000									
62.0%	\$22,000	\$26,000									
65.0%	\$26,000	\$32,000									
68.0%	\$32,000	\$38,000									
72.0%	\$38,000	\$44,000									
75.0%	\$44,000	\$50,000									
78.0%	\$50,000	\$60,000									
81.0%	\$60,000	\$70,000									
84.0%	\$70,000	\$80,000									
87.0%	\$80,000	\$90,000									
90.0%	\$90,000	\$100,000									
92.0%	\$100,000	\$150,000									
93.0%	\$150,000	\$200,000									
94.0%	\$200,000	-									

Note: 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 Internal Revenue Code of 1945.

Nominal

1944

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
23.0%	\$0	\$2,000									
25.0%	\$2,000	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
29.0%	\$4,000	\$6,000									
33.0%	\$6,000	\$8,000									
37.0%	\$8,000	\$10,000									
41.0%	\$10,000	\$12,000									
46.0%	\$12,000	\$14,000									
50.0%	\$14,000	\$16,000									
53.0%	\$16,000	\$18,000									
56.0%	\$18,000	\$20,000									
59.0%	\$20,000	\$22,000									
62.0%	\$22,000	\$26,000									
65.0%	\$26,000	\$32,000									
68.0%	\$32,000	\$38,000									
72.0%	\$38,000	\$44,000									
75.0%	\$44,000	\$50,000									
78.0%	\$50,000	\$60,000									
81.0%	\$60,000	\$70,000									
84.0%	\$70,000	\$80,000									
87.0%	\$80,000	\$90,000									
90.0%	\$90,000	\$100,000									
92.0%	\$100,000	\$150,000									
93.0%	\$150,000	\$200,000									
94.0%	\$200,000	-									

Note: 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.

Nominal

1943

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
19.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
26.0%	\$4,000	\$6,000									
30.0%	\$6,000	\$8,000									
34.0%	\$8,000	\$10,000									
38.0%	\$10,000	\$12,000									
42.0%	\$12,000	\$14,000									
46.0%	\$14,000	\$16,000									
49.0%	\$16,000	\$18,000									
52.0%	\$18,000	\$20,000									
55.0%	\$20,000	\$22,000									
58.0%	\$22,000	\$26,000									
61.0%	\$26,000	\$32,000									
64.0%	\$32,000	\$38,000									
67.0%	\$38,000	\$44,000									
69.0%	\$44,000	\$50,000									
72.0%	\$50,000	\$60,000									
75.0%	\$60,000	\$70,000									
78.0%	\$70,000	\$80,000									
81.0%	\$80,000	\$90,000									
83.0%	\$90,000	\$100,000									
85.0%	\$100,000	\$150,000									
87.0%	\$150,000	\$200,000									
88.0%	\$200,000	-									

Note: 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.

Nominal

1942

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
19.0%	\$0	\$2,000									
22.0%	\$2,000	\$4,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
26.0%	\$4,000	\$6,000									
30.0%	\$6,000	\$8,000									
34.0%	\$8,000	\$10,000									
38.0%	\$10,000	\$12,000									
42.0%	\$12,000	\$14,000									
46.0%	\$14,000	\$16,000									
49.0%	\$16,000	\$18,000									
52.0%	\$18,000	\$20,000									
55.0%	\$20,000	\$22,000									
58.0%	\$22,000	\$26,000									
61.0%	\$26,000	\$32,000									
64.0%	\$32,000	\$38,000									
67.0%	\$38,000	\$44,000									
69.0%	\$44,000	\$50,000									
72.0%	\$50,000	\$60,000									
75.0%	\$60,000	\$70,000									
78.0%	\$70,000	\$80,000									
81.0%	\$80,000	\$90,000									
83.0%	\$90,000	\$100,000									
85.0%	\$100,000	\$150,000									
87.0%	\$150,000	\$200,000									
88.0%	\$200,000	-									

Note: Tax rates include normal tax of 6 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1942.

Nominal

1941

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
10.0%	\$0	\$2,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
13.0%	\$2,000	\$4,000									
17.0%	\$4,000	\$6,000									
21.0%	\$6,000	\$8,000									
25.0%	\$8,000	\$10,000									
29.0%	\$10,000	\$12,000									
33.0%	\$12,000	\$14,000									
36.0%	\$14,000	\$16,000									
39.0%	\$16,000	\$18,000									
42.0%	\$18,000	\$20,000									
45.0%	\$20,000	\$22,000									
48.0%	\$22,000	\$26,000									
51.0%	\$26,000	\$32,000									
54.0%	\$32,000	\$38,000									
57.0%	\$38,000	\$44,000									
59.0%	\$44,000	\$50,000									
61.0%	\$50,000	\$60,000									
63.0%	\$60,000	\$70,000									
65.0%	\$70,000	\$80,000									
67.0%	\$80,000	\$90,000									
68.0%	\$90,000	\$100,000									
69.0%	\$100,000	\$150,000									
70.0%	\$150,000	\$200,000									
71.0%	\$200,000	\$250,000									
73.0%	\$250,000	\$300,000									
75.0%	\$300,000	\$400,000									
76.0%	\$400,000	\$500,000									
77.0%	\$500,000	\$750,000									
78.0%	\$750,000	\$1,000,000									
79.0%	\$1,000,000	\$2,000,000									
80.0%	\$2,000,000	\$5,000,000									
81.0%	\$5,000,000	-									

Note: Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1941.

Nominal			1940 (a)			1940 (a)			1940 (a)		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
10.0%	\$6,000	\$8,000									
12.0%	\$8,000	\$10,000									
14.0%	\$10,000	\$12,000									
16.0%	\$12,000	\$14,000									
19.0%	\$14,000	\$16,000									
22.0%	\$16,000	\$18,000									
25.0%	\$18,000	\$20,000									
28.0%	\$20,000	\$22,000									
31.0%	\$22,000	\$26,000									
34.0%	\$26,000	\$32,000									
37.0%	\$32,000	\$38,000									
40.0%	\$38,000	\$44,000									
44.0%	\$44,000	\$50,000									
48.0%	\$50,000	\$60,000									
51.0%	\$60,000	\$70,000									
54.0%	\$70,000	\$80,000									
57.0%	\$80,000	\$90,000									
60.0%	\$90,000	\$100,000									
62.0%	\$100,000	\$150,000									
64.0%	\$150,000	\$200,000									
66.0%	\$200,000	\$250,000									
68.0%	\$250,000	\$300,000									
70.0%	\$300,000	\$400,000									
72.0%	\$400,000	\$500,000									
74.0%	\$500,000	\$750,000									
76.0%	\$750,000	\$1,000,000									
77.0%	\$1,000,000	\$2,000,000									
78.0%	\$2,000,000	\$5,000,000									
79.0%	\$5,000,000	-									

Note: 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.

Nominal

1939

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
9.0%	\$6,000	\$8,000									
10.0%	\$8,000	\$10,000									
11.0%	\$10,000	\$12,000									
12.0%	\$12,000	\$14,000									
13.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
17.0%	\$18,000	\$20,000									
19.0%	\$20,000	\$22,000									
21.0%	\$22,000	\$26,000									
23.0%	\$26,000	\$32,000									
25.0%	\$32,000	\$38,000									
28.0%	\$38,000	\$44,000									
31.0%	\$44,000	\$50,000									
35.0%	\$50,000	\$56,000									
39.0%	\$56,000	\$62,000									
43.0%	\$62,000	\$68,000									
47.0%	\$68,000	\$74,000									
51.0%	\$74,000	\$80,000									
55.0%	\$80,000	\$90,000									
59.0%	\$90,000	\$100,000									
62.0%	\$100,000	\$150,000									
64.0%	\$150,000	\$200,000									
66.0%	\$200,000	\$250,000									
68.0%	\$250,000	\$300,000									
70.0%	\$300,000	\$400,000									
72.0%	\$400,000	\$500,000									
74.0%	\$500,000	\$750,000									
76.0%	\$750,000	\$1,000,000									
77.0%	\$1,000,000	\$2,000,000									
78.0%	\$2,000,000	\$5,000,000									
79.0%	\$5,000,000	-									

Note: Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1938.

Nominal

1938

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
9.0%	\$6,000	\$8,000									
10.0%	\$8,000	\$10,000									
11.0%	\$10,000	\$12,000									
12.0%	\$12,000	\$14,000									
13.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
17.0%	\$18,000	\$20,000									
19.0%	\$20,000	\$22,000									
21.0%	\$22,000	\$26,000									
23.0%	\$26,000	\$32,000									
25.0%	\$32,000	\$38,000									
28.0%	\$38,000	\$44,000									
31.0%	\$44,000	\$50,000									
35.0%	\$50,000	\$56,000									
39.0%	\$56,000	\$62,000									
43.0%	\$62,000	\$68,000									
47.0%	\$68,000	\$74,000									
51.0%	\$74,000	\$80,000									
55.0%	\$80,000	\$90,000									
59.0%	\$90,000	\$100,000									
62.0%	\$100,000	\$150,000									
64.0%	\$150,000	\$200,000									
66.0%	\$200,000	\$250,000									
68.0%	\$250,000	\$300,000									
70.0%	\$300,000	\$400,000									
72.0%	\$400,000	\$500,000									
74.0%	\$500,000	\$750,000									
76.0%	\$750,000	\$1,000,000									
77.0%	\$1,000,000	\$2,000,000									
78.0%	\$2,000,000	\$5,000,000									
79.0%	\$5,000,000	-									

Note: Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1938.

Nominal

1937

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
9.0%	\$6,000	\$8,000									
10.0%	\$8,000	\$10,000									
11.0%	\$10,000	\$12,000									
12.0%	\$12,000	\$14,000									
13.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
17.0%	\$18,000	\$20,000									
19.0%	\$20,000	\$22,000									
21.0%	\$22,000	\$26,000									
23.0%	\$26,000	\$32,000									
25.0%	\$32,000	\$38,000									
28.0%	\$38,000	\$44,000									
31.0%	\$44,000	\$50,000									
35.0%	\$50,000	\$56,000									
39.0%	\$56,000	\$62,000									
43.0%	\$62,000	\$68,000									
47.0%	\$68,000	\$74,000									
51.0%	\$74,000	\$80,000									
55.0%	\$80,000	\$90,000									
59.0%	\$90,000	\$100,000									
62.0%	\$100,000	\$150,000									
64.0%	\$150,000	\$200,000									
66.0%	\$200,000	\$250,000									
68.0%	\$250,000	\$300,000									
70.0%	\$300,000	\$400,000									
72.0%	\$400,000	\$500,000									
74.0%	\$500,000	\$750,000									
76.0%	\$750,000	\$1,000,000									
77.0%	\$1,000,000	\$2,000,000									
78.0%	\$2,000,000	\$5,000,000									
79.0%	\$5,000,000	-									

Note: Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1936.

Nominal

1936

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
9.0%	\$6,000	\$8,000									
10.0%	\$8,000	\$10,000									
11.0%	\$10,000	\$12,000									
12.0%	\$12,000	\$14,000									
13.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
17.0%	\$18,000	\$20,000									
19.0%	\$20,000	\$22,000									
21.0%	\$22,000	\$26,000									
23.0%	\$26,000	\$32,000									
25.0%	\$32,000	\$38,000									
28.0%	\$38,000	\$44,000									
31.0%	\$44,000	\$50,000									
35.0%	\$50,000	\$56,000									
39.0%	\$56,000	\$62,000									
43.0%	\$62,000	\$68,000									
47.0%	\$68,000	\$74,000									
51.0%	\$74,000	\$80,000									
55.0%	\$80,000	\$90,000									
59.0%	\$90,000	\$100,000									
62.0%	\$100,000	\$150,000									
64.0%	\$150,000	\$200,000									
66.0%	\$200,000	\$250,000									
68.0%	\$250,000	\$300,000									
70.0%	\$300,000	\$400,000									
72.0%	\$400,000	\$500,000									
74.0%	\$500,000	\$750,000									
76.0%	\$750,000	\$1,000,000									
77.0%	\$1,000,000	\$2,000,000									
78.0%	\$2,000,000	\$5,000,000									
79.0%	\$5,000,000	-									

Note: Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1936.

Nominal

1935

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
9.0%	\$6,000	\$8,000									
10.0%	\$8,000	\$10,000									
11.0%	\$10,000	\$12,000									
12.0%	\$12,000	\$14,000									
13.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
17.0%	\$18,000	\$20,000									
19.0%	\$20,000	\$22,000									
21.0%	\$22,000	\$26,000									
23.0%	\$26,000	\$32,000									
25.0%	\$32,000	\$38,000									
28.0%	\$38,000	\$44,000									
31.0%	\$44,000	\$50,000									
34.0%	\$50,000	\$56,000									
37.0%	\$56,000	\$62,000									
40.0%	\$62,000	\$68,000									
43.0%	\$68,000	\$74,000									
46.0%	\$74,000	\$80,000									
49.0%	\$80,000	\$90,000									
54.0%	\$90,000	\$100,000									
56.0%	\$100,000	\$150,000									
57.0%	\$150,000	\$200,000									
58.0%	\$200,000	\$300,000									
59.0%	\$300,000	\$400,000									
60.0%	\$400,000	\$500,000									
61.0%	\$500,000	\$750,000									
62.0%	\$750,000	\$1,000,000									
63.0%	\$1,000,000	-									

Note: Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1934.

Nominal

1934

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
9.0%	\$6,000	\$8,000									
10.0%	\$8,000	\$10,000									
11.0%	\$10,000	\$12,000									
12.0%	\$12,000	\$14,000									
13.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
17.0%	\$18,000	\$20,000									
19.0%	\$20,000	\$22,000									
21.0%	\$22,000	\$26,000									
23.0%	\$26,000	\$32,000									
25.0%	\$32,000	\$38,000									
28.0%	\$38,000	\$44,000									
31.0%	\$44,000	\$50,000									
34.0%	\$50,000	\$56,000									
37.0%	\$56,000	\$62,000									
40.0%	\$62,000	\$68,000									
43.0%	\$68,000	\$74,000									
46.0%	\$74,000	\$80,000									
49.0%	\$80,000	\$90,000									
54.0%	\$90,000	\$100,000									
56.0%	\$100,000	\$150,000									
57.0%	\$150,000	\$200,000									
58.0%	\$200,000	\$300,000									
59.0%	\$300,000	\$400,000									
60.0%	\$400,000	\$500,000									
61.0%	\$500,000	\$750,000									
62.0%	\$750,000	\$1,000,000									
63.0%	\$1,000,000	-									

Note: Tax rates include normal tax of 4 percent plus applicable surtax. Last law to change rates was the Revenue Act of 1934.

Nominal

1933

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
9.0%	\$6,000	\$10,000									
10.0%	\$10,000	\$12,000									
11.0%	\$12,000	\$14,000									
12.0%	\$14,000	\$16,000									
13.0%	\$16,000	\$18,000									
14.0%	\$18,000	\$20,000									
16.0%	\$20,000	\$22,000									
17.0%	\$22,000	\$24,000									
18.0%	\$24,000	\$26,000									
19.0%	\$26,000	\$28,000									
20.0%	\$28,000	\$30,000									
21.0%	\$30,000	\$32,000									
23.0%	\$32,000	\$36,000									
24.0%	\$36,000	\$38,000									
25.0%	\$38,000	\$40,000									
26.0%	\$40,000	\$42,000									
27.0%	\$42,000	\$44,000									
28.0%	\$44,000	\$46,000									
29.0%	\$46,000	\$48,000									
30.0%	\$48,000	\$50,000									
31.0%	\$50,000	\$52,000									
32.0%	\$52,000	\$54,000									
33.0%	\$54,000	\$56,000									
34.0%	\$56,000	\$58,000									
35.0%	\$58,000	\$60,000									
36.0%	\$60,000	\$62,000									
37.0%	\$62,000	\$64,000									
38.0%	\$64,000	\$66,000									
39.0%	\$66,000	\$68,000									
40.0%	\$68,000	\$70,000									
41.0%	\$70,000	\$72,000									
42.0%	\$72,000	\$74,000									
43.0%	\$74,000	\$76,000									
44.0%	\$76,000	\$78,000									
45.0%	\$78,000	\$80,000									
46.0%	\$80,000	\$82,000									
47.0%	\$82,000	\$84,000									
48.0%	\$84,000	\$86,000									
49.0%	\$86,000	\$88,000									
50.0%	\$88,000	\$90,000									
51.0%	\$90,000	\$92,000									
52.0%	\$92,000	\$94,000									
53.0%	\$94,000	\$96,000									
54.0%	\$96,000	\$98,000									
55.0%	\$98,000	\$100,000									
56.0%	\$100,000	\$150,000									
57.0%	\$150,000	\$200,000									
58.0%	\$200,000	\$300,000									
59.0%	\$300,000	\$400,000									
60.0%	\$400,000	\$500,000									
61.0%	\$500,000	\$750,000									
62.0%	\$750,000	\$1,000,000									
63.0%	\$1,000,000	-									

Note: Tax rates include normal tax rates plus applicable surtaxes. Last law to change rates was the Revenue Act of 1932.

Nominal			1932								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
9.0%	\$6,000	\$10,000									
10.0%	\$10,000	\$12,000									
11.0%	\$12,000	\$14,000									
12.0%	\$14,000	\$16,000									
13.0%	\$16,000	\$18,000									
14.0%	\$18,000	\$20,000									
16.0%	\$20,000	\$22,000									
17.0%	\$22,000	\$24,000									
18.0%	\$24,000	\$26,000									
19.0%	\$26,000	\$28,000									
20.0%	\$28,000	\$30,000									
21.0%	\$30,000	\$32,000									
23.0%	\$32,000	\$36,000									
24.0%	\$36,000	\$38,000									
25.0%	\$38,000	\$40,000									
26.0%	\$40,000	\$42,000									
27.0%	\$42,000	\$44,000									
28.0%	\$44,000	\$46,000									
29.0%	\$46,000	\$48,000									
30.0%	\$48,000	\$50,000									
31.0%	\$50,000	\$52,000									
32.0%	\$52,000	\$54,000									
33.0%	\$54,000	\$56,000									
34.0%	\$56,000	\$58,000									
35.0%	\$58,000	\$60,000									
36.0%	\$60,000	\$62,000									
37.0%	\$62,000	\$64,000									
38.0%	\$64,000	\$66,000									
39.0%	\$66,000	\$68,000									
40.0%	\$68,000	\$70,000									
41.0%	\$70,000	\$72,000									
42.0%	\$72,000	\$74,000									
43.0%	\$74,000	\$76,000									
44.0%	\$76,000	\$78,000									
45.0%	\$78,000	\$80,000									
46.0%	\$80,000	\$82,000									
47.0%	\$82,000	\$84,000									
48.0%	\$84,000	\$86,000									
49.0%	\$86,000	\$88,000									
50.0%	\$88,000	\$90,000									
51.0%	\$90,000	\$92,000									
52.0%	\$92,000	\$94,000									
53.0%	\$94,000	\$96,000									
54.0%	\$96,000	\$98,000									
55.0%	\$98,000	\$100,000									
56.0%	\$100,000	\$150,000									
57.0%	\$150,000	\$200,000									
58.0%	\$200,000	\$300,000									
59.0%	\$300,000	\$400,000									
60.0%	\$400,000	\$500,000									
61.0%	\$500,000	\$750,000									
62.0%	\$750,000	\$1,000,000									
63.0%	\$1,000,000	-									

Note: 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.

Nominal

1931

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.5%	\$0	\$4,000									
3.0%	\$4,000	\$8,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
5.0%	\$8,000	\$10,000									
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

Note: 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.

Nominal

1930

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.5%	\$0	\$4,000									
3.0%	\$4,000	\$8,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
5.0%	\$8,000	\$10,000									
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

Note: 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.

Nominal

1929

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.5%	\$0	\$4,000									
3.0%	\$4,000	\$8,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
5.0%	\$8,000	\$10,000									
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

Note: 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.

Nominal

1928

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.5%	\$0	\$4,000									
3.0%	\$4,000	\$8,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
5.0%	\$8,000	\$10,000									
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

Note: 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.

Nominal

1927

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.5%	\$0	\$4,000									
3.0%	\$4,000	\$8,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
5.0%	\$8,000	\$10,000									
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

Note: 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.

Nominal

1926

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.5%	\$0	\$4,000									
3.0%	\$4,000	\$8,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
5.0%	\$8,000	\$10,000									
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

Note: 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.

Nominal

1925

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
1.5%	\$0	\$4,000									
3.0%	\$4,000	\$8,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
5.0%	\$8,000	\$10,000									
6.0%	\$10,000	\$14,000									
7.0%	\$14,000	\$16,000									
8.0%	\$16,000	\$18,000									
9.0%	\$18,000	\$20,000									
10.0%	\$20,000	\$22,000									
11.0%	\$22,000	\$24,000									
12.0%	\$24,000	\$28,000									
13.0%	\$28,000	\$32,000									
14.0%	\$32,000	\$36,000									
15.0%	\$36,000	\$40,000									
16.0%	\$40,000	\$44,000									
17.0%	\$44,000	\$48,000									
18.0%	\$48,000	\$52,000									
19.0%	\$52,000	\$56,000									
20.0%	\$56,000	\$60,000									
21.0%	\$60,000	\$64,000									
22.0%	\$64,000	\$70,000									
23.0%	\$70,000	\$80,000									
24.0%	\$80,000	\$100,000									
25.0%	\$100,000	-									

Note: 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.

Nominal

1924

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
2.0%	\$0	\$4,000									
4.0%	\$4,000	\$8,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
6.0%	\$8,000	\$10,000									
7.0%	\$10,000	\$14,000									
8.0%	\$14,000	\$16,000									
9.0%	\$16,000	\$18,000									
10.0%	\$18,000	\$20,000									
11.0%	\$20,000	\$22,000									
12.0%	\$22,000	\$24,000									
13.0%	\$24,000	\$26,000									
14.0%	\$26,000	\$28,000									
15.0%	\$28,000	\$30,000									
16.0%	\$30,000	\$34,000									
17.0%	\$34,000	\$36,000									
18.0%	\$36,000	\$38,000									
19.0%	\$38,000	\$42,000									
20.0%	\$42,000	\$44,000									
21.0%	\$44,000	\$46,000									
22.0%	\$46,000	\$48,000									
23.0%	\$48,000	\$50,000									
24.0%	\$50,000	\$52,000									
25.0%	\$52,000	\$56,000									
26.0%	\$56,000	\$58,000									
27.0%	\$58,000	\$62,000									
28.0%	\$62,000	\$64,000									
29.0%	\$64,000	\$66,000									
30.0%	\$66,000	\$68,000									
31.0%	\$68,000	\$70,000									
32.0%	\$70,000	\$74,000									
33.0%	\$74,000	\$76,000									
34.0%	\$76,000	\$80,000									
35.0%	\$80,000	\$82,000									
36.0%	\$82,000	\$84,000									
37.0%	\$84,000	\$88,000									
38.0%	\$88,000	\$90,000									
39.0%	\$90,000	\$92,000									
40.0%	\$92,000	\$94,000									
41.0%	\$94,000	\$96,000									
42.0%	\$96,000	\$100,000									
43.0%	\$100,000	\$200,000									
44.0%	\$200,000	\$300,000									
45.0%	\$300,000	\$500,000									
46.0%	\$500,000	-									

Note: Tax rates include normal taxes of 2 percent on the first \$4,000 of taxable income, 4 percent on the next \$4,000, and 6 percent on taxable income over \$8,000, plus applicable surtaxes. Last law to change rates was the Revenue Act of 1924.

Nominal			1923								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$6,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
9.0%	\$6,000	\$10,000									
10.0%	\$10,000	\$12,000									
11.0%	\$12,000	\$14,000									
12.0%	\$14,000	\$16,000									
13.0%	\$16,000	\$18,000									
14.0%	\$18,000	\$20,000									
16.0%	\$20,000	\$22,000									
17.0%	\$22,000	\$24,000									
18.0%	\$24,000	\$26,000									
19.0%	\$26,000	\$28,000									
20.0%	\$28,000	\$30,000									
21.0%	\$30,000	\$32,000									
23.0%	\$32,000	\$36,000									
24.0%	\$36,000	\$38,000									
25.0%	\$38,000	\$40,000									
26.0%	\$40,000	\$42,000									
27.0%	\$42,000	\$44,000									
28.0%	\$44,000	\$46,000									
29.0%	\$46,000	\$48,000									
30.0%	\$48,000	\$50,000									
31.0%	\$50,000	\$52,000									
32.0%	\$52,000	\$54,000									
33.0%	\$54,000	\$56,000									
34.0%	\$56,000	\$58,000									
35.0%	\$58,000	\$60,000									
36.0%	\$60,000	\$62,000									
37.0%	\$62,000	\$64,000									
38.0%	\$64,000	\$66,000									
39.0%	\$66,000	\$68,000									
40.0%	\$68,000	\$70,000									
41.0%	\$70,000	\$72,000									
42.0%	\$72,000	\$74,000									
43.0%	\$74,000	\$76,000									
44.0%	\$76,000	\$78,000									
45.0%	\$78,000	\$80,000									
46.0%	\$80,000	\$82,000									
47.0%	\$82,000	\$84,000									
48.0%	\$84,000	\$86,000									
49.0%	\$86,000	\$88,000									
50.0%	\$88,000	\$90,000									
51.0%	\$90,000	\$92,000									
52.0%	\$92,000	\$94,000									
53.0%	\$94,000	\$96,000									
54.0%	\$96,000	\$98,000									
55.0%	\$98,000	\$100,000									
56.0%	\$100,000	\$150,000									
57.0%	\$150,000	\$200,000									
58.0%	\$200,000	-									

Note: 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.

Nominal

1922

Married Filing Jointly			Married Filing Separately			Single			Head of Household										
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets									
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over								
4.0%	\$0	\$4,000																	
8.0%	\$4,000	\$6,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.										
9.0%	\$6,000	\$10,000																	
10.0%	\$10,000	\$12,000																	
11.0%	\$12,000	\$14,000																	
12.0%	\$14,000	\$16,000																	
13.0%	\$16,000	\$18,000																	
14.0%	\$18,000	\$20,000																	
16.0%	\$20,000	\$22,000																	
17.0%	\$22,000	\$24,000																	
18.0%	\$24,000	\$26,000																	
19.0%	\$26,000	\$28,000																	
20.0%	\$28,000	\$30,000																	
21.0%	\$30,000	\$32,000																	
23.0%	\$32,000	\$36,000																	
24.0%	\$36,000	\$38,000																	
25.0%	\$38,000	\$40,000																	
26.0%	\$40,000	\$42,000																	
27.0%	\$42,000	\$44,000																	
28.0%	\$44,000	\$46,000																	
29.0%	\$46,000	\$48,000																	
30.0%	\$48,000	\$50,000																	
31.0%	\$50,000	\$52,000																	
32.0%	\$52,000	\$54,000																	
33.0%	\$54,000	\$56,000																	
34.0%	\$56,000	\$58,000																	
35.0%	\$58,000	\$60,000																	
36.0%	\$60,000	\$62,000																	
37.0%	\$62,000	\$64,000																	
38.0%	\$64,000	\$66,000																	
39.0%	\$66,000	\$68,000																	
40.0%	\$68,000	\$70,000																	
41.0%	\$70,000	\$72,000																	
42.0%	\$72,000	\$74,000																	
43.0%	\$74,000	\$76,000																	
44.0%	\$76,000	\$78,000																	
45.0%	\$78,000	\$80,000																	
46.0%	\$80,000	\$82,000																	
47.0%	\$82,000	\$84,000																	
48.0%	\$84,000	\$86,000																	
49.0%	\$86,000	\$88,000																	
50.0%	\$88,000	\$90,000																	
51.0%	\$90,000	\$92,000																	
52.0%	\$92,000	\$94,000																	
53.0%	\$94,000	\$96,000																	
54.0%	\$96,000	\$98,000																	
55.0%	\$98,000	\$100,000																	
56.0%	\$100,000	\$150,000																	
57.0%	\$150,000	\$200,000																	
58.0%	\$200,000	-																	

Note: 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.

Nominal

1921

Married Filing Jointly			Married Filing Separately			Single			Head of Household										
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets									
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over								
4.0%	\$0	\$4,000																	
8.0%	\$4,000	\$5,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.										
9.0%	\$5,000	\$6,000																	
10.0%	\$6,000	\$8,000																	
11.0%	\$8,000	\$10,000																	
12.0%	\$10,000	\$12,000																	
13.0%	\$12,000	\$14,000																	
14.0%	\$14,000	\$16,000																	
15.0%	\$16,000	\$18,000																	
16.0%	\$18,000	\$20,000																	
17.0%	\$20,000	\$22,000																	
18.0%	\$22,000	\$24,000																	
19.0%	\$24,000	\$26,000																	
20.0%	\$26,000	\$28,000																	
21.0%	\$28,000	\$30,000																	
22.0%	\$30,000	\$32,000																	
23.0%	\$32,000	\$34,000																	
24.0%	\$34,000	\$36,000																	
25.0%	\$36,000	\$38,000																	
26.0%	\$38,000	\$40,000																	
27.0%	\$40,000	\$42,000																	
28.0%	\$42,000	\$44,000																	
29.0%	\$44,000	\$46,000																	
30.0%	\$46,000	\$48,000																	
31.0%	\$48,000	\$50,000																	
32.0%	\$50,000	\$52,000																	
33.0%	\$52,000	\$54,000																	
34.0%	\$54,000	\$56,000																	
35.0%	\$56,000	\$58,000																	
36.0%	\$58,000	\$60,000																	
37.0%	\$60,000	\$62,000																	
38.0%	\$62,000	\$64,000																	
39.0%	\$64,000	\$66,000																	
40.0%	\$66,000	\$68,000																	
41.0%	\$68,000	\$70,000																	
42.0%	\$70,000	\$72,000																	
43.0%	\$72,000	\$74,000																	
44.0%	\$74,000	\$76,000																	
45.0%	\$76,000	\$78,000																	
46.0%	\$78,000	\$80,000																	
47.0%	\$80,000	\$82,000																	
48.0%	\$82,000	\$84,000																	
49.0%	\$84,000	\$86,000																	
50.0%	\$86,000	\$88,000																	
51.0%	\$88,000	\$90,000																	
52.0%	\$90,000	\$92,000																	
53.0%	\$92,000	\$94,000																	
54.0%	\$94,000	\$96,000																	
55.0%	\$96,000	\$98,000																	
56.0%	\$98,000	\$100,000																	
60.0%	\$100,000	\$150,000																	
64.0%	\$150,000	\$200,000																	
68.0%	\$200,000	\$300,000																	
71.0%	\$300,000	\$500,000																	
72.0%	\$500,000	\$1,000,000																	
73.0%	\$1,000,000	-																	

Note: Tax rates include normal taxes plus applicable surtaxes. Last law to change rates was the Revenue Act of 1921.

Nominal			1920								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$5,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
9.0%	\$5,000	\$6,000									
10.0%	\$6,000	\$8,000									
11.0%	\$8,000	\$10,000									
12.0%	\$10,000	\$12,000									
13.0%	\$12,000	\$14,000									
14.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
16.0%	\$18,000	\$20,000									
17.0%	\$20,000	\$22,000									
18.0%	\$22,000	\$24,000									
19.0%	\$24,000	\$26,000									
20.0%	\$26,000	\$28,000									
21.0%	\$28,000	\$30,000									
22.0%	\$30,000	\$32,000									
23.0%	\$32,000	\$34,000									
24.0%	\$34,000	\$36,000									
25.0%	\$36,000	\$38,000									
26.0%	\$38,000	\$40,000									
27.0%	\$40,000	\$42,000									
28.0%	\$42,000	\$44,000									
29.0%	\$44,000	\$46,000									
30.0%	\$46,000	\$48,000									
31.0%	\$48,000	\$50,000									
32.0%	\$50,000	\$52,000									
33.0%	\$52,000	\$54,000									
34.0%	\$54,000	\$56,000									
35.0%	\$56,000	\$58,000									
36.0%	\$58,000	\$60,000									
37.0%	\$60,000	\$62,000									
38.0%	\$62,000	\$64,000									
39.0%	\$64,000	\$66,000									
40.0%	\$66,000	\$68,000									
41.0%	\$68,000	\$70,000									
42.0%	\$70,000	\$72,000									
43.0%	\$72,000	\$74,000									
44.0%	\$74,000	\$76,000									
45.0%	\$76,000	\$78,000									
46.0%	\$78,000	\$80,000									
47.0%	\$80,000	\$82,000									
48.0%	\$82,000	\$84,000									
49.0%	\$84,000	\$86,000									
50.0%	\$86,000	\$88,000									
51.0%	\$88,000	\$90,000									
52.0%	\$90,000	\$92,000									
53.0%	\$92,000	\$94,000									
54.0%	\$94,000	\$96,000									
55.0%	\$96,000	\$98,000									
56.0%	\$98,000	\$100,000									
60.0%	\$100,000	\$150,000									
64.0%	\$150,000	\$200,000									
68.0%	\$200,000	\$300,000									
71.0%	\$300,000	\$500,000									
72.0%	\$500,000	\$1,000,000									
73.0%	\$1,000,000	-									

Note: Tax rates include normal taxes plus applicable surtaxes. Last law to change rates was the Revenue Act of 1918.

Nominal

1919

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
4.0%	\$0	\$4,000									
8.0%	\$4,000	\$5,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
9.0%	\$5,000	\$6,000									
10.0%	\$6,000	\$8,000									
11.0%	\$8,000	\$10,000									
12.0%	\$10,000	\$12,000									
13.0%	\$12,000	\$14,000									
14.0%	\$14,000	\$16,000									
15.0%	\$16,000	\$18,000									
16.0%	\$18,000	\$20,000									
17.0%	\$20,000	\$22,000									
18.0%	\$22,000	\$24,000									
19.0%	\$24,000	\$26,000									
20.0%	\$26,000	\$28,000									
21.0%	\$28,000	\$30,000									
22.0%	\$30,000	\$32,000									
23.0%	\$32,000	\$34,000									
24.0%	\$34,000	\$36,000									
25.0%	\$36,000	\$38,000									
26.0%	\$38,000	\$40,000									
27.0%	\$40,000	\$42,000									
28.0%	\$42,000	\$44,000									
29.0%	\$44,000	\$46,000									
30.0%	\$46,000	\$48,000									
31.0%	\$48,000	\$50,000									
32.0%	\$50,000	\$52,000									
33.0%	\$52,000	\$54,000									
34.0%	\$54,000	\$56,000									
35.0%	\$56,000	\$58,000									
36.0%	\$58,000	\$60,000									
37.0%	\$60,000	\$62,000									
38.0%	\$62,000	\$64,000									
39.0%	\$64,000	\$66,000									
40.0%	\$66,000	\$68,000									
41.0%	\$68,000	\$70,000									
42.0%	\$70,000	\$72,000									
43.0%	\$72,000	\$74,000									
44.0%	\$74,000	\$76,000									
45.0%	\$76,000	\$78,000									
46.0%	\$78,000	\$80,000									
47.0%	\$80,000	\$82,000									
48.0%	\$82,000	\$84,000									
49.0%	\$84,000	\$86,000									
50.0%	\$86,000	\$88,000									
51.0%	\$88,000	\$90,000									
52.0%	\$90,000	\$92,000									
53.0%	\$92,000	\$94,000									
54.0%	\$94,000	\$96,000									
55.0%	\$96,000	\$98,000									
56.0%	\$98,000	\$100,000									
60.0%	\$100,000	\$150,000									
64.0%	\$150,000	\$200,000									
68.0%	\$200,000	\$300,000									
71.0%	\$300,000	\$500,000									
72.0%	\$500,000	\$1,000,000									
73.0%	\$1,000,000	-									

Note: Tax rates include normal taxes plus applicable surtaxes. Last law to change rates was the Revenue Act of 1918.

Nominal

1918

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
6.0%	\$0	\$4,000									
12.0%	\$4,000	\$5,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
13.0%	\$5,000	\$6,000									
14.0%	\$6,000	\$8,000									
15.0%	\$8,000	\$10,000									
16.0%	\$10,000	\$12,000									
17.0%	\$12,000	\$14,000									
18.0%	\$14,000	\$16,000									
19.0%	\$16,000	\$18,000									
20.0%	\$18,000	\$20,000									
21.0%	\$20,000	\$22,000									
22.0%	\$22,000	\$24,000									
23.0%	\$24,000	\$26,000									
24.0%	\$26,000	\$28,000									
25.0%	\$28,000	\$30,000									
26.0%	\$30,000	\$32,000									
27.0%	\$32,000	\$34,000									
28.0%	\$34,000	\$36,000									
29.0%	\$36,000	\$38,000									
30.0%	\$38,000	\$40,000									
31.0%	\$40,000	\$42,000									
32.0%	\$42,000	\$44,000									
33.0%	\$44,000	\$46,000									
34.0%	\$46,000	\$48,000									
35.0%	\$48,000	\$50,000									
36.0%	\$50,000	\$52,000									
37.0%	\$52,000	\$54,000									
38.0%	\$54,000	\$56,000									
39.0%	\$56,000	\$58,000									
40.0%	\$58,000	\$60,000									
41.0%	\$60,000	\$62,000									
42.0%	\$62,000	\$64,000									
43.0%	\$64,000	\$66,000									
44.0%	\$66,000	\$68,000									
45.0%	\$68,000	\$70,000									
46.0%	\$70,000	\$72,000									
47.0%	\$72,000	\$74,000									
48.0%	\$74,000	\$76,000									
49.0%	\$76,000	\$78,000									
50.0%	\$78,000	\$80,000									
51.0%	\$80,000	\$82,000									
52.0%	\$82,000	\$84,000									
53.0%	\$84,000	\$86,000									
54.0%	\$86,000	\$88,000									
55.0%	\$88,000	\$90,000									
56.0%	\$90,000	\$92,000									
57.0%	\$92,000	\$94,000									
58.0%	\$94,000	\$96,000									
59.0%	\$96,000	\$98,000									
60.0%	\$98,000	\$100,000									
64.0%	\$100,000	\$150,000									
68.0%	\$150,000	\$200,000									
72.0%	\$200,000	\$300,000									
75.0%	\$300,000	\$500,000									
76.0%	\$500,000	\$1,000,000									
77.0%	\$1,000,000	-									

Note: 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.

Nominal			1917								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
2.0%	\$0	\$2,000									
4.0%	\$2,000	\$5,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
5.0%	\$5,000	\$7,500									
6.0%	\$7,500	\$10,000									
7.0%	\$10,000	\$12,500									
8.0%	\$12,500	\$15,000									
9.0%	\$15,000	\$20,000									
12.0%	\$20,000	\$40,000									
16.0%	\$40,000	\$60,000									
21.0%	\$60,000	\$80,000									
26.0%	\$80,000	\$100,000									
31.0%	\$100,000	\$150,000									
35.0%	\$150,000	\$200,000									
41.0%	\$200,000	\$250,000									
46.0%	\$250,000	\$300,000									
50.0%	\$300,000	\$500,000									
54.0%	\$500,000	\$750,000									
59.0%	\$750,000	\$1,000,000									
65.0%	\$1,000,000	\$1,500,000									
66.0%	\$1,500,000	\$2,000,000									
67.0%	\$2,000,000	-									

Note: 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.

Nominal			1916								
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
2.0%	\$0	\$20,000									
3.0%	\$20,000	\$40,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
4.0%	\$40,000	\$60,000									
5.0%	\$60,000	\$80,000									
6.0%	\$80,000	\$100,000									
7.0%	\$100,000	\$150,000									
8.0%	\$150,000	\$200,000									
9.0%	\$200,000	\$250,000									
10.0%	\$250,000	\$300,000									
11.0%	\$300,000	\$500,000									
12.0%	\$500,000	\$1,000,000									
13.0%	\$1,000,000	\$1,500,000									
14.0%	\$1,500,000	\$2,000,000									
15.0%	\$2,000,000	-									

Note: Tax rates include normal tax of 2 percent plus applicable surtaxes. Last law to change rates was the Revenue Act of 1916.

Nominal			1915			1915			1915		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.0%	\$0	\$20,000									
2.0%	\$20,000	\$50,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
3.0%	\$50,000	\$75,000									
4.0%	\$75,000	\$100,000									
5.0%	\$100,000	\$250,000									
6.0%	\$250,000	\$500,000									
7.0%	\$500,000	-									

Note: Tax rates include normal tax of 1 percent plus applicable surtaxes. Last law to change rates was the Tariff Act of October 3, 1913.

Nominal			1914			1914			1914		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.0%	\$0	\$20,000									
2.0%	\$20,000	\$50,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
3.0%	\$50,000	\$75,000									
4.0%	\$75,000	\$100,000									
5.0%	\$100,000	\$250,000									
6.0%	\$250,000	\$500,000									
7.0%	\$500,000	-									

Note: Tax rates include normal tax of 1 percent plus applicable surtaxes. Last law to change rates was the Tariff Act of October 3, 1913.

Nominal			1913			1913			1913		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
1.0%	\$0	\$20,000									
2.0%	\$20,000	\$50,000	Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		
3.0%	\$50,000	\$75,000									
4.0%	\$75,000	\$100,000									
5.0%	\$100,000	\$250,000									
6.0%	\$250,000	\$500,000									
7.0%	\$500,000	-									

Note: Tax rates include normal tax of 1 percent plus applicable surtaxes. Last law to change rates was the Tariff Act of October 3, 1913 which was levied on income earned during the last 10 months of 1913.

Nominal			1895-1912			1895-1912			1895-1912		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
			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.

Nominal			1894			1894			1894		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
2.0%	\$4,000	-									
			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		

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.*

Nominal			1873-1893			1873-1893			1873-1893		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
			No income tax								

Last law to change rates was the Revenue Act of 1873.

Nominal			1872			1872			1872		
Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets		Marginal Tax Rate	Tax Brackets	
	Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over
2.5%	\$2,000	-									
			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.			Listed tax rates and brackets apply to all taxpayers.		

Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
5.0%	\$600	\$5,000
7.5%	\$5,000	\$10,000
10.0%	\$10,000	-

Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Last law to change rates was the Revenue Act of 1864.

Nominal Married Filing Jointly		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
3.0%	\$600	\$10,000
5.0%	\$10,000	-

1863 Married Filing Separately		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

1863 Single		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

1863 Head of Household		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Last law to change rates was the Revenue Act of 1862.

Nominal Married Filing Jointly		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
3.0%	\$600	\$10,000
5.0%	\$10,000	-

1862 Married Filing Separately		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

1862 Single		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

1862 Head of Household		
Marginal Tax Rate	Tax Brackets	
	Over	But Not Over
Listed tax rates and brackets apply to all taxpayers.		

Last law to change rates was the Revenue Act of 1862.

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