

## **2019 INDIVIDUAL INCOME TAX BRACKETS**

### (A) MARRIED INDIVIDUALS FILING JOINT RETURNS AND SURVIVING SPOUSES

If taxable income is:	The tax is:
Not over \$19,400	10% of taxable income.
Over \$19,400 but not over \$78,950	\$1,940 plus 12% of the excess over \$19,400.
Over \$78,950 but not over \$168,400	\$9,086 plus 22% of the excess over \$78,950.
Over \$168,400 but not over \$321,450	\$28,765 plus 24% of the excess over \$168,400.
Over \$321,450 but not over \$408,200	\$65,497 plus 32% of the excess over \$321,450.
Over \$408,200 but not over \$612,350	\$93,257 plus 35% of the excess over \$408,200.
Over \$612,350	\$164,710 plus 37% of the excess over \$612,350.

### (B) HEADS OF HOUSEHOLDS

If taxable income is:	The tax is:
Not over \$13,850	10% of taxable income.
Over \$13,850 but not over \$52,850	\$1,385 plus 12% of the excess over \$13,850.
Over \$52,850 but not over \$84,200	\$6,065 plus 22% of the excess over \$52,850.
Over \$84,200 but not over \$160,700	\$12,962 plus 24% of the excess over \$84,200.
Over \$160,700 but not over \$204,100	\$31,322 plus 32% of the excess over \$160,700.
Over \$204,100 but not over \$510,300	\$45,210 plus 35% of the excess over \$204,100.
Over \$510,300	\$152,380 plus 37% of the excess over \$510,300.

### (C) UNMARRIED INDIVIDUALS OTHER THAN SURVIVING SPOUSES AND HEADS OF HOUSEHOLDS

If taxable income is:	The tax is:
Not over \$9,700	10% of taxable income.
Over \$9,700 but not over \$39,475	\$970 plus 12% of the excess over \$9,700.
Over \$39,475 but not over \$84,200	\$4,543 plus 22% of the excess over \$39,475.
Over \$84,200 but not over \$160,725	\$14,383 plus 24% of the excess over \$84,200.
Over \$160,725 but not over \$204,100	\$32,749 plus 32% of the excess over \$160,725.
Over \$204,100 but not over \$510,300	\$46,629 plus 35% of the excess over \$204,100.
Over \$510,300	\$153,799 plus 37% of the excess over \$510,300.

### (D) MARRIED INDIVIDUALS FILING SEPARATE RETURNS

If taxable income is:	The tax is:
Not over \$9,700	10% of taxable income.
Over \$9,700 but not over \$39,475	\$970 plus 12% of the excess over \$9,700.
Over \$39,475 but not over \$84,200	\$4,543 plus 22% of the excess over \$39,475.
Over \$84,200 but not over \$160,725	\$14,383 plus 24% of the excess over \$84,200.
Over \$160,725 but not over \$204,100	\$32,748 plus 32% of the excess over \$160,725.
Over \$204,100 but not over \$306,175	\$46,628 plus 35% of the excess over \$204,100.
Over \$306,175	\$82,355 plus 37% of the excess over \$306,175.