

2019 TAX RATE SCHEDULE



TAXABLE INCOME	BASE TAX		MARGINAL TAX RATE	OF THE AMOUNT OVER		MAX TAX BY INCOME CATEGORY	EFFECTIVE TAX RATE
SINGLE							
\$0 to \$9,700			10.0%		=	\$970.00	10.0%
\$9,700 to \$39,475	\$970.00	+	12.0%	\$9,700	=	\$4,543.00	11.5%
\$39,475 to \$84,200	\$4,543.00	+	22.0%	\$39,475	=	\$14,382.50	17.1%
\$84,200 to \$160,725	\$14,382.50	+	24.0%	\$84,200	=	\$32,748.50	20.4%
\$160,725 to \$204,100	\$32,748.50	+	32.0%	\$160,725	=	\$46,628.50	22.8%
\$204,100 to \$510,300	\$46,628.50	+	35.0%	\$204,100	=	\$153,798.50	30.1%
\$510,300 +	\$153,798.50	+	37.0%	\$510,300	=	\$334,987.50	33.5%
MARRIED FILING JOINTLY							
\$0 to \$19,400			10.0%		=	\$1,940.00	10.0%
\$19,400 to \$78,950	\$1,940.00	+	12.0%	\$19,400	=	\$9,086.00	11.5%
\$78,950 to \$168,400	\$9,086.00	+	22.0%	\$78,950	=	\$28,765.00	17.1%
\$168,400 to \$321,450	\$28,765.00	+	24.0%	\$168,400	=	\$65,497.00	20.4%
\$321,450 to \$408,200	\$65,497.00	+	32.0%	\$321,450	=	\$93,257.00	22.8%
\$408,200 to \$612,350	\$93,257.00	+	35.0%	\$408,200	=	\$164,709.50	26.9%
\$612,350 +	\$164,709.50	+	37.0%	\$612,350	=	\$308,140.00	30.8%
HEAD OF HOUSEHOLD							
\$0 to \$13,850			10.0%		=	\$1,385.00	10.0%
\$13,850 to \$52,850	\$1,385.00	+	12.0%	\$13,850	=	\$6,065.00	11.5%
\$52,850 to \$84,200	\$6,065.00	+	22.0%	\$52,850	=	\$12,962.00	15.4%
\$84,200 to \$160,700	\$12,962.00	+	24.0%	\$84,200	=	\$31,322.00	19.5%
\$160,700 to \$204,100	\$31,322.00	+	32.0%	\$160,700	=	\$45,210.00	22.2%
\$204,100 to \$510,300	\$45,210.00	+	35.0%	\$204,100	=	\$152,380.00	29.9%
\$510,300 +	\$152,380.00	+	37.0%	\$510,300	=	\$333,569.00	33.4%
MARRIED FILING SEPARATELY							
\$0 to \$9,700			10.0%		=	\$970.00	10.0%
\$9,700 to \$39,475	\$970.00	+	12.0%	\$9,700	=	\$4,543.00	11.5%
\$39,475 to \$84,200	\$4,543.00	+	22.0%	\$39,475	=	\$14,382.50	17.1%
\$84,200 to \$160,725	\$14,382.50	+	24.0%	\$84,200	=	\$32,748.50	20.4%
\$160,725 to \$204,100	\$32,748.50	+	32.0%	\$160,725	=	\$46,628.50	22.8%
\$204,100 to \$306,175	\$46,628.50	+	35.0%	\$204,100	=	\$82,354.75	26.9%
\$306,175 +	\$82,354.75	+	37.0%	\$306,175	=	\$339,070.00	33.9%

Note: For purposes of calculating a "Maximum Tax" in the highest Income Category, the arbitrary amount of \$1,000,000 was used.