

Inflation Adjustments for 2018

Single Taxpayers

If Taxable Income is Between:	The Tax Due Is:
\$0 - \$9,525	10% of taxable income
\$9,526 - \$38,700	\$952.50 + 12% of the amount over \$9,525
\$38,701 - \$82,500	\$4,453.50 + 22% of the amount over \$38,700
\$82,501 - \$157,500	\$14,089.50 + 24% of the amount over \$82,500
\$157,501 - \$200,000	\$32,089.50 + 32% of the amount over \$157,500
\$200,001 - \$500,000	\$45,689.50 + 35% of the amount over \$200,000
\$500,001 or more	\$150,689.50 + 37% of the amount over \$500,000

Married Filing Jointly and Surviving Spouses

If Taxable Income is Between:	The Tax Due Is:
\$0 - \$19,050	10% of taxable income
\$19,051 - \$77,400	\$1,905 + 12% of the amount over \$19,050
\$77,401 - \$165,000	\$8,907 + 22% of the amount over \$77,400
\$165,001 - \$315,000	\$28,179 + 24% of the amount over \$165,000
\$315,001 - \$400,000	\$64,179 + 32% of the amount over \$315,000
\$400,001 - \$600,000	\$91,379 + 35% of the amount over \$400,000
\$600,001 or more	\$161,379 + 37% of the amount over \$600,000

Married Filing Separately

If Taxable Income is Between:	The Tax Due Is:
\$0 - \$9,525	10% of taxable income
\$9,526 - \$38,700	\$952.50 + 12% of the amount over \$9,525
\$38,701 - \$82,500	\$4,453.50 + 22% of the amount over \$38,700
\$82,501 - \$157,500	\$14,089.50 + 24% of the amount over \$82,500
\$157,501 - \$200,000	\$32,089.50 + 32% of the amount over \$157,500
\$200,001 - \$300,000	\$45,689.50 + 35% of the amount over \$200,000
\$300,001 or more	\$80,689.50 + 37% of the amount over \$300,000

Head of Household

If Taxable Income is Between:	The Tax Due Is:
\$0 - \$13,600	10% of taxable income
\$13,601 - \$51,800	\$1,360 + 12% of the amount over \$13,600
\$51,801 - \$82,500	\$5,944 + 22% of the amount over \$51,800
\$82,501 - \$157,500	\$12,698 + 24% of the amount over \$82,500
\$157,501 - \$200,000	\$30,698 + 32% of the amount over \$157,500
\$200,001 - \$500,000	\$44,298 + 35% of the amount over \$200,000
\$500,001 or more	\$149,298 + 37% of the amount over \$500,000

Standard Deductions

Filing Status	2018	2017
Single	\$12,000	\$6,350
Married Filing Joint	\$24,000	\$12,700
Married Filing Separately	\$12,000	\$6,350
Head of Household	\$18,000	\$9,350
Surviving Spouse	\$24,000	\$12,700
Married Elderly/Blind	+\$1,300	+\$1,250
Unmarried Elderly/Blind	+\$1,600	+\$1,550