



2020 Federal Income Tax Rate Schedules (Individuals, Trusts, and Estates)

Single taxpayers

If taxable income is:	Your tax is:
Not over \$9,875	10% of taxable income
Over \$9,875 to \$40,125	\$987.50 + 12% of the excess over \$9,875
Over \$40,125 to \$85,525	\$4,617.50 + 22% of the excess over \$40,125
Over \$85,525 to \$163,300	\$14,605.50 + 24% of the excess over \$85,525
Over \$163,300 to \$207,350	\$33,271.50 + 32% of the excess over \$163,300
Over \$207,350 to \$518,400	\$47,367.50 + 35% of the excess over \$207,350
Over \$518,400	\$156,235 + 37% of the excess over \$518,400

Married filing jointly and surviving spouses

If taxable income is:	Your tax is:
Not over \$19,750	10% of taxable income
Over \$19,750 to \$80,250	\$1,975 + 12% of the excess over \$19,750
Over \$80,250 to \$171,050	\$9,235 + 22% of the excess over \$80,250
Over \$171,050 to \$326,600	\$29,211 + 24% of the excess over \$171,050
Over \$326,600 to \$414,700	\$66,543 + 32% of the excess over \$326,600
Over \$414,700 to \$622,050	\$94,735 + 35% of the excess over \$414,700
Over \$622,050	\$167,307.50 + 37% of the excess over \$622,050

Married individuals filing separately

If taxable income is:	Your tax is:
Not over \$9,875	10% of taxable income
Over \$9,875 to \$40,125	\$987.50 + 12% of the excess over \$9,875
Over \$40,125 to \$85,525	\$4,617.50 + 22% of the excess over \$40,125
Over \$85,525 to \$163,300	\$14,605.50 + 24% of the excess over \$85,525
Over \$163,300 to \$207,350	\$33,271.50 + 32% of the excess over \$163,300
Over \$207,350 to \$311,025	\$47,367.50 + 35% of the excess over \$207,350
Over \$311,025	\$83,653.75 + 37% of the excess over \$311,025

Heads of household

If taxable income is:	Your tax is:
Not over \$14,100	10% of taxable income
Over \$14,100 to \$53,700	\$1,410 + 12% of the excess over \$14,100
Over \$53,700 to \$85,500	\$6,162 + 22% of the excess over \$53,700
Over \$85,500 to \$163,300	\$13,158 + 24% of the excess over \$85,500
Over \$163,300 to \$207,350	\$31,830 + 32% of the excess over \$163,300
Over \$207,350 to \$518,400	\$45,926 + 35% of the excess over \$207,350
Over \$518,400	\$154,793.50 + 37% of the excess over \$518,400

Trusts and estates

If taxable income is:	Your tax is:
Not over \$2,600	10% of taxable income
Over \$2,600 to \$9,450	\$260 + 24% of the excess over \$2,600
Over \$9,450 to \$12,950	\$1,904 + 35% of the excess over \$9,450
Over \$12,950	\$3,129 + 37% of the excess over \$12,950



2019 Federal Income Tax Rate Schedules (Individuals, Trusts, and Estates)

Single taxpayers

If taxable income is:	Your tax is:
Not over \$9,700	10% of taxable income
Over \$9,700 to \$39,475	\$970 + 12% of the excess over \$9,700
Over \$39,475 to \$84,200	\$4,543 + 22% of the excess over \$39,475
Over \$84,200 to \$160,725	\$14,382.50 + 24% of the excess over \$84,200
Over \$160,725 to \$204,100	\$32,748.50 + 32% of the excess over \$160,725
Over \$204,100 to \$510,300	\$46,628.50 + 35% of the excess over \$204,100
Over \$510,300	\$153,798.50 + 37% of the excess over \$510,300



Married filing jointly and surviving spouses

If taxable income is:	Your tax is:
Not over \$19,400	10% of taxable income
Over \$19,400 to \$78,950	\$1,940 + 12% of the excess over \$19,400
Over \$78,950 to \$168,400	\$9,086 + 22% of the excess over \$78,950
Over \$168,400 to \$321,450	\$28,765 + 24% of the excess over \$168,400
Over \$321,450 to \$408,200	\$65,497 + 32% of the excess over \$321,450
Over \$408,200 to \$612,350	\$93,257 + 35% of the excess over \$408,200
Over \$612,350	\$164,709.50 + 37% of the excess over \$612,350

Married individuals filing separately

If taxable income is:	Your tax is:
Not over \$9,700	10% of taxable income
Over \$9,700 to \$39,475	\$970 + 12% of the excess over \$9,700
Over \$39,475 to \$84,200	\$4,543 + 22% of the excess over \$39,475
Over \$84,200 to \$160,725	\$14,382.50 + 24% of the excess over \$84,200
Over \$160,725 to \$204,100	\$32,748.50 + 32% of the excess over \$160,725
Over \$204,100 to \$306,175	\$46,628.50 + 35% of the excess over \$204,100
Over \$306,175	\$82,354.75 + 37% of the excess over \$306,175

Heads of household

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

Trusts and estates

If taxable income is:	Your tax is:
Not over \$2,600	10% of taxable income
Over \$2,600 to \$9,300	\$260 + 24% of the excess over \$2,600
Over \$9,300 to \$12,750	\$1,868 + 35% of the excess over \$9,300
Over \$12,750	\$3,075.50 + 37% of the excess over \$12,750