

# 2018 INDIVIDUAL TAX BRACKETS

Unmarried Individual Filers	
2017	2018
<b>10%</b> Income up to \$9,525	<b>10%</b> Income up to \$9,525
<b>15%</b> Over \$9,525 to \$38,700	<b>12%</b> Over \$9,525 to \$38,700
<b>25%</b> Over \$38,700 to \$93,700	<b>22%</b> Over \$38,700 to \$82,500
<b>28%</b> Over \$93,700 to \$195,450	<b>24%</b> Over \$82,500 to \$157,500
<b>33%</b> Over \$195,450 to \$424,950	<b>32%</b> Over \$157,500 to \$200,000
<b>35%</b> Over \$424,950 to \$426,700	<b>35%</b> Over \$200,000 to \$500,000
<b>39.6%</b> Over \$426,700	<b>37%</b> Over \$500,000

Married Joint Filers	
2017	2018
<b>10%</b> Up to \$19,050	<b>10%</b> Up to \$19,050
<b>15%</b> Over \$19,050 to \$77,400	<b>12%</b> Over \$19,050 to \$77,400
<b>25%</b> Over \$77,400 to \$156,150	<b>22%</b> Over \$77,400 to \$165,000
<b>28%</b> Over \$156,150 to \$237,950	<b>24%</b> Over \$165,000 to \$315,000
<b>33%</b> Over \$237,950 to \$424,950	<b>32%</b> Over \$315,000 to \$400,000
<b>35%</b> Over \$424,950 to \$480,050	<b>35%</b> Over \$400,000 to \$600,000
<b>39.6%</b> Over \$480,050	<b>37%</b> Over \$600,000

Heads of Households	
2017	2018
<b>10%</b> Up to \$13,600	<b>10%</b> Up to \$13,600
<b>15%</b> Over \$13,600 to \$51,850	<b>12%</b> Over \$13,600 to \$51,800
<b>25%</b> Over \$51,850 to \$133,850	<b>22%</b> Over \$51,800 to \$82,500
<b>28%</b> Over \$133,850 to \$216,700	<b>24%</b> Over \$82,500 to \$157,500
<b>33%</b> Over \$216,700 to \$424,950	<b>32%</b> Over \$157,500 to \$200,000
<b>35%</b> Over \$424,950 to \$453,350	<b>35%</b> Over \$200,000 to \$500,000
<b>39.6%</b> Over \$453,350	<b>37%</b> Over \$500,000

Estates and Trusts	
2017	2018
<b>15%</b> Up to \$2,550	<b>10%</b> Up to \$2,550
<b>25%</b> Over \$2,550 to \$6,000	<b>24% plus \$255</b> Over \$2,550 to \$9,150
<b>28%</b> Over \$6,000 to \$9,150	<b>35% plus \$1,839</b> Over \$9,150 to \$12,500
<b>33%</b> Over \$9,150 to \$12,500	<b>37% plus \$3,011.50</b> Over \$12,500
<b>39.6%</b> Over \$12,500	

For more information or questions, please contact our tax professionals at [taxalerts@windes.com](mailto:taxalerts@windes.com) or toll free at **844.4WINDES** (844.494.6337).