

**2018 Tax Rates**

| <b>Single</b>                 |                     |                   |             |                           |
|-------------------------------|---------------------|-------------------|-------------|---------------------------|
| <b>Taxable income is over</b> | <b>But not over</b> | <b>The tax is</b> | <b>Plus</b> | <b>Of the amount over</b> |
| \$0                           | 9,525               | \$0.00            | 10%         | \$0                       |
| 9,525                         | 38,700              | 952.50            | 12%         | 9,225                     |
| 38,700                        | 82,500              | 4453.50           | 22%         | 38,700                    |
| 82,500                        | 157,500             | 14,089.50         | 24%         | 82,500                    |
| 157,500                       | 200,000             | 32,089.50         | 32%         | 157,500                   |
| 200,000                       | 500,000             | 45,689.50         | 35%         | 200,000                   |
| 500,000                       |                     | 150,689.50        | 37%         | 500,000                   |

| <b>Married Filing Jointly</b> |                     |                   |             |                           |
|-------------------------------|---------------------|-------------------|-------------|---------------------------|
| <b>Taxable income is over</b> | <b>But not over</b> | <b>The tax is</b> | <b>Plus</b> | <b>Of the amount over</b> |
| \$0                           | 19,050              | \$0.00            | 10%         | \$0                       |
| 19,050                        | 77,400              | 1,905.00          | 12%         | 19,050                    |
| 77,400                        | 165,000             | 8907.00           | 22%         | 77,400                    |
| 165,000                       | 315,000             | 28,179.00         | 24%         | 165,000                   |
| 315,000                       | 400,000             | 64,179.00         | 32%         | 315,000                   |
| 400,000                       | 600,000             | 91,379.00         | 35%         | 400,000                   |
| 600,000                       |                     | 161,379.00        | 37%         | 600,000                   |

**Standard Deduction -  
Single \$12,000 Joint \$24,000**