

C29. Federal Individual Income Tax Rates History

Income Years 1913 – 2004

1913 – 1915 (a)

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
1.0%	> \$0	3.0%	> \$50,000	5.0%	> \$100,000	7.0%	> \$500,000
2.0%	> \$20,000	4.0%	> \$75,000	6.0%	> \$250,000		

Notes: Last Act to change rates or brackets: Tariff Act of October 3, 1913. Tax rates include normal tax of 1 percent.

(a) Tariff Act of October 3, 1913. Tax effective on income for last 10 months in 1913.

1916

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
2.0%	> \$0	6.0%	> \$80,000	10.0%	> \$250,000	14.0%	> \$1,500,000
3.0%	> \$20,000	7.0%	> \$100,000	11.0%	> \$300,000	15.0%	> \$2,000,000
4.0%	> \$40,000	8.0%	> \$150,000	12.0%	> \$500,000		
5.0%	> \$60,000	9.0%	> \$200,000	13.0%	> \$1,000,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1916. Tax rates include normal tax of 2 percent.

1917

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
2.0%	> \$0	9.0%	> \$15,000	35.0%	> \$150,000	65.0%	> \$1,000,000
4.0%	> \$2,000	12.0%	> \$20,000	41.0%	> \$200,000	66.0%	> \$1,500,000
5.0%	> \$5,000	16.0%	> \$40,000	46.0%	> \$250,000	67.0%	> \$2,000,000
6.0%	> \$7,500	21.0%	> \$60,000	50.0%	> \$300,000		
7.0%	> \$10,000	26.0%	> \$80,000	54.0%	> \$500,000		
8.0%	> \$12,500	31.0%	> \$100,000	59.0%	> \$750,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1917. Tax rates include normal tax of 2 percent for taxable income below \$2,000. For taxable income over \$2,000, the normal tax is 4 percent plus applicable surtax.

1918

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
6.0%	> \$0	25.0%	> \$28,000	39.0%	> \$56,000	53.0%	> \$84,000
12.0%	> \$4,000	26.0%	> \$30,000	40.0%	> \$58,000	54.0%	> \$86,000
13.0%	> \$5,000	27.0%	> \$32,000	41.0%	> \$60,000	55.0%	> \$88,000
14.0%	> \$6,000	28.0%	> \$34,000	42.0%	> \$62,000	56.0%	> \$90,000
15.0%	> \$8,000	29.0%	> \$36,000	43.0%	> \$64,000	57.0%	> \$92,000
16.0%	> \$10,000	30.0%	> \$38,000	44.0%	> \$66,000	58.0%	> \$94,000
17.0%	> \$12,000	31.0%	> \$40,000	45.0%	> \$68,000	59.0%	> \$96,000
18.0%	> \$14,000	32.0%	> \$42,000	46.0%	> \$70,000	60.0%	> \$98,000
19.0%	> \$16,000	33.0%	> \$44,000	47.0%	> \$72,000	64.0%	> \$100,000
20.0%	> \$18,000	34.0%	> \$46,000	48.0%	> \$74,000	68.0%	> \$150,000
21.0%	> \$20,000	35.0%	> \$48,000	49.0%	> \$76,000	72.0%	> \$200,000
22.0%	> \$22,000	36.0%	> \$50,000	50.0%	> \$78,000	75.0%	> \$300,000
23.0%	> \$24,000	37.0%	> \$52,000	51.0%	> \$80,000	76.0%	> \$500,000
24.0%	> \$26,000	38.0%	> \$54,000	52.0%	> \$82,000	77.0%	> \$1,000,000

Notes: Last Act to change rates or brackets: Revenue Act of 1918. Tax rates include normal tax of 6 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 12 percent plus applicable surtax.

Continued

C29. Federal Individual Income Tax Rates History (continued)

Income Years 1913 – 2004

1919 and 1920

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	21.0%	> \$28,000	35.0%	> \$56,000	49.0%	> \$84,000
8.0%	> \$4,000	22.0%	> \$30,000	36.0%	> \$58,000	50.0%	> \$86,000
9.0%	> \$5,000	23.0%	> \$32,000	37.0%	> \$60,000	51.0%	> \$88,000
10.0%	> \$6,000	24.0%	> \$34,000	38.0%	> \$62,000	52.0%	> \$90,000
11.0%	> \$8,000	25.0%	> \$36,000	39.0%	> \$64,000	53.0%	> \$92,000
12.0%	> \$10,000	26.0%	> \$38,000	40.0%	> \$66,000	54.0%	> \$94,000
13.0%	> \$12,000	27.0%	> \$40,000	41.0%	> \$68,000	55.0%	> \$96,000
14.0%	> \$14,000	28.0%	> \$42,000	42.0%	> \$70,000	56.0%	> \$98,000
15.0%	> \$16,000	29.0%	> \$44,000	43.0%	> \$72,000	60.0%	> \$100,000
16.0%	> \$18,000	30.0%	> \$46,000	44.0%	> \$74,000	64.0%	> \$150,000
17.0%	> \$20,000	31.0%	> \$48,000	45.0%	> \$76,000	68.0%	> \$200,000
18.0%	> \$22,000	32.0%	> \$50,000	46.0%	> \$78,000	71.0%	> \$300,000
19.0%	> \$24,000	33.0%	> \$52,000	47.0%	> \$80,000	72.0%	> \$500,000
20.0%	> \$26,000	34.0%	> \$54,000	48.0%	> \$82,000	73.0%	> \$1,000,000

Notes: Last Act to change rates or brackets: Revenue Act of 1918. Tax rates include normal tax of 4 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

1921

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	21.0%	> \$28,000	35.0%	> \$56,000	49.0%	> \$84,000
8.0%	> \$4,000	22.0%	> \$30,000	36.0%	> \$58,000	50.0%	> \$86,000
9.0%	> \$5,000	23.0%	> \$32,000	37.0%	> \$60,000	51.0%	> \$88,000
10.0%	> \$6,000	24.0%	> \$34,000	38.0%	> \$62,000	52.0%	> \$90,000
11.0%	> \$8,000	25.0%	> \$36,000	39.0%	> \$64,000	53.0%	> \$92,000
12.0%	> \$10,000	26.0%	> \$38,000	40.0%	> \$66,000	54.0%	> \$94,000
13.0%	> \$12,000	27.0%	> \$40,000	41.0%	> \$68,000	55.0%	> \$96,000
14.0%	> \$14,000	28.0%	> \$42,000	42.0%	> \$70,000	56.0%	> \$98,000
15.0%	> \$16,000	29.0%	> \$44,000	43.0%	> \$72,000	60.0%	> \$100,000
16.0%	> \$18,000	30.0%	> \$46,000	44.0%	> \$74,000	64.0%	> \$150,000
17.0%	> \$20,000	31.0%	> \$48,000	45.0%	> \$76,000	68.0%	> \$200,000
18.0%	> \$22,000	32.0%	> \$50,000	46.0%	> \$78,000	71.0%	> \$300,000
19.0%	> \$24,000	33.0%	> \$52,000	47.0%	> \$80,000	72.0%	> \$500,000
20.0%	> \$26,000	34.0%	> \$54,000	48.0%	> \$82,000	73.0%	> \$1,000,000

Notes: Last Act to change rates or brackets: Revenue Act of 1921. Tax rates include normal tax of 4 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

1922

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	21.0%	> \$30,000	35.0%	> \$58,000	48.0%	> \$84,000
8.0%	> \$4,000	23.0%	> \$32,000	36.0%	> \$60,000	49.0%	> \$86,000
9.0%	> \$6,000	24.0%	> \$36,000	37.0%	> \$62,000	50.0%	> \$88,000
10.0%	> \$10,000	25.0%	> \$38,000	38.0%	> \$64,000	51.0%	> \$90,000
11.0%	> \$12,000	26.0%	> \$40,000	39.0%	> \$66,000	52.0%	> \$92,000
12.0%	> \$14,000	27.0%	> \$42,000	40.0%	> \$68,000	53.0%	> \$94,000
13.0%	> \$16,000	28.0%	> \$44,000	41.0%	> \$70,000	54.0%	> \$96,000
14.0%	> \$18,000	29.0%	> \$46,000	42.0%	> \$72,000	55.0%	> \$98,000
16.0%	> \$20,000	30.0%	> \$48,000	43.0%	> \$74,000	56.0%	> \$100,000
17.0%	> \$22,000	31.0%	> \$50,000	44.0%	> \$76,000	57.0%	> \$150,000
18.0%	> \$24,000	32.0%	> \$52,000	45.0%	> \$78,000	58.0%	> \$200,000
19.0%	> \$26,000	33.0%	> \$54,000	46.0%	> \$80,000		
20.0%	> \$28,000	34.0%	> \$56,000	47.0%	> \$82,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1921. Tax rates include normal tax of 4 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

Continued

C29. Federal Individual Income Tax Rates History (continued)
Income Years 1913 – 2004

1923 (a)

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	13.0%	> \$30,000	27.0%	> \$58,000	40.0%	> \$84,000
8.0%	> \$4,000	15.0%	> \$32,000	28.0%	> \$60,000	41.0%	> \$86,000
9.0%	> \$6,000	16.0%	> \$36,000	29.0%	> \$62,000	42.0%	> \$88,000
2.0%	> \$10,000	17.0%	> \$38,000	30.0%	> \$64,000	43.0%	> \$90,000
3.0%	> \$12,000	18.0%	> \$40,000	31.0%	> \$66,000	44.0%	> \$92,000
4.0%	> \$14,000	19.0%	> \$42,000	32.0%	> \$68,000	45.0%	> \$94,000
5.0%	> \$16,000	20.0%	> \$44,000	33.0%	> \$70,000	46.0%	> \$96,000
6.0%	> \$18,000	21.0%	> \$46,000	34.0%	> \$72,000	47.0%	> \$98,000
8.0%	> \$20,000	22.0%	> \$48,000	35.0%	> \$74,000	48.0%	> \$100,000
9.0%	> \$22,000	23.0%	> \$50,000	36.0%	> \$76,000	49.0%	> \$150,000
10.0%	> \$24,000	24.0%	> \$52,000	37.0%	> \$78,000	50.0%	> \$200,000
11.0%	> \$26,000	25.0%	> \$54,000	38.0%	> \$80,000		
12.0%	> \$28,000	26.0%	> \$56,000	39.0%	> \$82,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1921. Tax rates include normal tax of 4 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

(a) Tax for 1923 was reduced 25 percent by credit or refund under Revenue Act of 1924.

1924

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
2.0%	> \$0	15.0%	> \$28,000	26.0%	> \$56,000	37.0%	> \$84,000
4.0%	> \$4,000	16.0%	> \$30,000	27.0%	> \$58,000	38.0%	> \$88,000
6.0%	> \$8,000	17.0%	> \$34,000	28.0%	> \$62,000	39.0%	> \$90,000
7.0%	> \$10,000	18.0%	> \$36,000	29.0%	> \$64,000	40.0%	> \$92,000
8.0%	> \$14,000	19.0%	> \$38,000	30.0%	> \$66,000	41.0%	> \$94,000
9.0%	> \$16,000	20.0%	> \$42,000	31.0%	> \$68,000	42.0%	> \$96,000
10.0%	> \$18,000	21.0%	> \$44,000	32.0%	> \$70,000	43.0%	> \$100,000
11.0%	> \$20,000	22.0%	> \$46,000	33.0%	> \$74,000	44.0%	> \$200,000
12.0%	> \$22,000	23.0%	> \$48,000	34.0%	> \$76,000	45.0%	> \$300,000
13.0%	> \$24,000	24.0%	> \$50,000	35.0%	> \$80,000	46.0%	> \$500,000
14.0%	> \$26,000	25.0%	> \$52,000	36.0%	> \$82,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1924. Tax rates include normal tax of 2 percent for taxable income below \$4,000. For taxable income between \$4,000 and \$8,000, the normal tax is 4 percent. For taxable income over \$8,000 the normal tax is 6 percent plus applicable surtax.

1925 – 1931 (a)

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
1.5%	> \$0	9.0%	> \$18,000	15.0%	> \$36,000	21.0%	> \$60,000
3.0%	> \$4,000	10.0%	> \$20,000	16.0%	> \$40,000	22.0%	> \$64,000
5.0%	> \$8,000	11.0%	> \$22,000	17.0%	> \$44,000	23.0%	> \$70,000
6.0%	> \$10,000	12.0%	> \$24,000	18.0%	> \$48,000	24.0%	> \$80,000
7.0%	> \$14,000	13.0%	> \$28,000	19.0%	> \$52,000	25.0%	> \$100,000
8.0%	> \$16,000	14.0%	> \$32,000	20.0%	> \$56,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1926. Tax rates include normal tax of 1.5 percent for taxable income below \$4,000. For taxable income between \$4,000 and \$8,000, the normal tax is 3 percent. For taxable income over \$8,000 the normal tax is 5 percent plus applicable surtax.

(a) Reduced by 1 percentage point for 1929 by Joint Resolution of Congress, No. 133, approved by President December 16, 1929.

Continued

C29. Federal Individual Income Tax Rates History (continued)

Income Years 1913 – 2004

1932 and 1933

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	23.0%	> \$32,000	37.0%	> \$62,000	51.0%	> \$90,000
8.0%	> \$4,000	24.0%	> \$36,000	38.0%	> \$64,000	52.0%	> \$92,000
9.0%	> \$6,000	25.0%	> \$38,000	39.0%	> \$66,000	53.0%	> \$94,000
10.0%	> \$10,000	26.0%	> \$40,000	40.0%	> \$68,000	54.0%	> \$96,000
11.0%	> \$12,000	27.0%	> \$42,000	41.0%	> \$70,000	55.0%	> \$98,000
12.0%	> \$14,000	28.0%	> \$44,000	42.0%	> \$72,000	56.0%	> \$100,000
13.0%	> \$16,000	29.0%	> \$46,000	43.0%	> \$74,000	57.0%	> \$102,000
14.0%	> \$18,000	30.0%	> \$48,000	44.0%	> \$76,000	58.0%	> \$104,000
16.0%	> \$20,000	31.0%	> \$50,000	45.0%	> \$78,000	59.0%	> \$106,000
17.0%	> \$22,000	32.0%	> \$52,000	46.0%	> \$80,000	60.0%	> \$108,000
18.0%	> \$24,000	33.0%	> \$54,000	47.0%	> \$82,000	61.0%	> \$110,000
19.0%	> \$26,000	34.0%	> \$56,000	48.0%	> \$84,000	62.0%	> \$112,000
20.0%	> \$28,000	35.0%	> \$58,000	49.0%	> \$86,000	63.0%	> \$114,000
21.0%	> \$30,000	36.0%	> \$60,000	50.0%	> \$88,000		

Note: Tax rates include normal tax of 4 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

1934 and 1935

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	17.0%	> \$18,000	37.0%	> \$56,000	58.0%	> \$200,000
8.0%	> \$4,000	19.0%	> \$20,000	40.0%	> \$62,000	59.0%	> \$300,000
9.0%	> \$6,000	21.0%	> \$22,000	43.0%	> \$68,000	60.0%	> \$400,000
10.0%	> \$8,000	23.0%	> \$26,000	46.0%	> \$74,000	61.0%	> \$500,000
11.0%	> \$10,000	25.0%	> \$32,000	49.0%	> \$80,000	62.0%	> \$750,000
12.0%	> \$12,000	28.0%	> \$38,000	54.0%	> \$90,000	63.0%	> \$1,000,000
13.0%	> \$14,000	31.0%	> \$44,000	56.0%	> \$100,000		
15.0%	> \$16,000	34.0%	> \$50,000	57.0%	> \$150,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1934. Tax rates include normal tax of 4 percent plus applicable surtax.

1936 and 1937

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	19.0%	> \$20,000	47.0%	> \$68,000	72.0%	> \$400,000
8.0%	> \$4,000	21.0%	> \$22,000	51.0%	> \$74,000	74.0%	> \$500,000
9.0%	> \$6,000	23.0%	> \$26,000	55.0%	> \$80,000	76.0%	> \$750,000
10.0%	> \$8,000	25.0%	> \$32,000	59.0%	> \$90,000	77.0%	> \$1,000,000
11.0%	> \$10,000	28.0%	> \$38,000	62.0%	> \$100,000	78.0%	> \$2,000,000
12.0%	> \$12,000	31.0%	> \$44,000	64.0%	> \$150,000	79.0%	> \$5,000,000
13.0%	> \$14,000	35.0%	> \$50,000	66.0%	> \$200,000		
15.0%	> \$16,000	39.0%	> \$56,000	68.0%	> \$250,000		
17.0%	> \$18,000	43.0%	> \$62,000	70.0%	> \$300,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1936. Tax rates include normal tax of 4 percent plus applicable surtax.

Continued

C29. Federal Individual Income Tax Rates History (continued)

Income Years 1913 – 2004

1938 and 1939

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	19.0%	> \$20,000	47.0%	> \$68,000	72.0%	> \$400,000
8.0%	> \$4,000	21.0%	> \$22,000	51.0%	> \$74,000	74.0%	> \$500,000
9.0%	> \$6,000	23.0%	> \$26,000	55.0%	> \$80,000	76.0%	> \$750,000
10.0%	> \$8,000	25.0%	> \$32,000	59.0%	> \$90,000	77.0%	> \$1,000,000
11.0%	> \$10,000	28.0%	> \$38,000	62.0%	> \$100,000	78.0%	> \$2,000,000
12.0%	> \$12,000	31.0%	> \$44,000	64.0%	> \$150,000	79.0%	> \$5,000,000
13.0%	> \$14,000	35.0%	> \$50,000	66.0%	> \$200,000		
15.0%	> \$16,000	39.0%	> \$56,000	68.0%	> \$250,000		
17.0%	> \$18,000	43.0%	> \$62,000	70.0%	> \$300,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1938. Tax rates include normal tax of 4 percent plus applicable surtax.

1940 (a)

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	25.0%	> \$18,000	51.0%	> \$60,000	70.0%	> \$300,000
8.0%	> \$4,000	28.0%	> \$20,000	54.0%	> \$70,000	72.0%	> \$400,000
10.0%	> \$6,000	31.0%	> \$22,000	57.0%	> \$80,000	74.0%	> \$500,000
12.0%	> \$8,000	34.0%	> \$26,000	60.0%	> \$90,000	76.0%	> \$750,000
14.0%	> \$10,000	37.0%	> \$32,000	62.0%	> \$100,000	77.0%	> \$1,000,000
16.0%	> \$12,000	40.0%	> \$38,000	64.0%	> \$150,000	78.0%	> \$2,000,000
19.0%	> \$14,000	44.0%	> \$44,000	66.0%	> \$200,000	79.0%	> \$5,000,000
22.0%	> \$16,000	48.0%	> \$50,000	68.0%	> \$250,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1940. Tax rates include normal tax of 4 percent plus applicable surtax.

(a) In 1940 there was a defense tax of 10 percent of normal tax and surtax (limited to 10 percent of excess of net income over sum of normal tax and surtax).

1941

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
10.0%	> \$0	39.0%	> \$16,000	61.0%	> \$50,000	73.0%	> \$250,000
13.0%	> \$2,000	42.0%	> \$18,000	63.0%	> \$60,000	75.0%	> \$300,000
17.0%	> \$4,000	45.0%	> \$20,000	65.0%	> \$70,000	76.0%	> \$400,000
21.0%	> \$6,000	48.0%	> \$22,000	67.0%	> \$80,000	77.0%	> \$500,000
25.0%	> \$8,000	51.0%	> \$26,000	68.0%	> \$90,000	78.0%	> \$750,000
29.0%	> \$10,000	54.0%	> \$32,000	69.0%	> \$100,000	79.0%	> \$1,000,000
33.0%	> \$12,000	57.0%	> \$38,000	70.0%	> \$150,000	80.0%	> \$2,000,000
36.0%	> \$14,000	59.0%	> \$44,000	71.0%	> \$200,000	81.0%	> \$5,000,000

Notes: Last Act to change rates or brackets: Revenue Act of 1941. Tax rates include normal tax of 4 percent plus applicable surtax.

1942 and 1943 (a)

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
19.0%	> \$0	42.0%	> \$12,000	61.0%	> \$26,000	78.0%	> \$70,000
22.0%	> \$2,000	46.0%	> \$14,000	64.0%	> \$32,000	81.0%	> \$80,000
26.0%	> \$4,000	49.0%	> \$16,000	67.0%	> \$38,000	83.0%	> \$90,000
30.0%	> \$6,000	52.0%	> \$18,000	69.0%	> \$44,000	85.0%	> \$100,000
34.0%	> \$8,000	55.0%	> \$20,000	72.0%	> \$50,000	87.0%	> \$150,000
38.0%	> \$10,000	58.0%	> \$22,000	75.0%	> \$60,000	88.0%	> \$200,000

Notes: Last Act to change rates or brackets: Revenue Act of 1942. Tax rates include normal tax of 6 percent plus applicable surtax.

(a) In 1943 there was a Victory tax of 5 percent of income in excess of \$624 less credits of 25 percent of the tax for single persons, 40 percent for married persons or head of households, and 2 percent for each dependent, with maximum credits of \$500, \$1

Continued

C29. Federal Individual Income Tax Rates History (continued)
Income Years 1913 – 2004

1944 – 1945 (a)

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
23.0%	> \$0	46.0%	> \$12,000	65.0%	> \$26,000	84.0%	> \$70,000
25.0%	> \$2,000	50.0%	> \$14,000	68.0%	> \$32,000	87.0%	> \$80,000
29.0%	> \$4,000	53.0%	> \$16,000	72.0%	> \$38,000	90.0%	> \$90,000
33.0%	> \$6,000	56.0%	> \$18,000	75.0%	> \$44,000	92.0%	> \$100,000
37.0%	> \$8,000	59.0%	> \$20,000	78.0%	> \$50,000	93.0%	> \$150,000
41.0%	> \$10,000	62.0%	> \$22,000	81.0%	> \$60,000	94.0%	> \$200,000

Notes: Last Act to change rates or brackets: Individual Income Tax Act of 1944. Tax rates include normal tax of 3 percent plus applicable surtax.

(a) The maximum effective rates of the income tax on net income is 90 percent in 1944 and 1945.

1946 – 1948 (a) (b) (c)

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
20.0%	> \$0	43.0%	> \$12,000	62.0%	> \$26,000	81.0%	> \$70,000
22.0%	> \$2,000	47.0%	> \$14,000	65.0%	> \$32,000	84.0%	> \$80,000
26.0%	> \$4,000	50.0%	> \$16,000	69.0%	> \$38,000	87.0%	> \$90,000
30.0%	> \$6,000	53.0%	> \$18,000	72.0%	> \$44,000	89.0%	> \$100,000
34.0%	> \$8,000	56.0%	> \$20,000	75.0%	> \$50,000	90.0%	> \$150,000
38.0%	> \$10,000	59.0%	> \$22,000	78.0%	> \$60,000	91.0%	> \$200,000

Notes: Last Act to change rates or brackets: Revenue Act of 1945. Tax rates include normal tax of 3 percent plus applicable surtax.

(a) Tentative rate. The tax computed at these rates was reduced by 5 percent in 1946 and 1947.

(b) The maximum effective rates of the income tax on net income is 85.5 percent in 1946 and 1947.

(c) The maximum effective rates of the income tax on net income is 77 percent in 1948

1949 – 1951 (a) (b) (c) (d) (e)

Married Filing Jointly	Married Filing Separately		Single		Head of Household	
	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
Apply tax rates and brackets listed under Married Filing Separately to one-half of taxable income.		20.4%	> \$0			
		22.4%	> \$2,000		Same as Married Filing Separately	Same as Married Filing Separately
		27.0%	> \$4,000			
		30.0%	> \$6,000			
		35.0%	> \$8,000			
		39.0%	> \$10,000			
		43.0%	> \$12,000			
		48.0%	> \$14,000			
		51.0%	> \$16,000			
		54.0%	> \$18,000			
		57.0%	> \$20,000			
		60.0%	> \$22,000			
		63.0%	> \$26,000			
		66.0%	> \$32,000			
		69.0%	> \$38,000			
		73.0%	> \$44,000			
		75.0%	> \$50,000			
		78.0%	> \$60,000			
		82.0%	> \$70,000			
	84.0%	> \$80,000				
	87.0%	> \$90,000				
	89.0%	> \$100,000				
	90.0%	> \$150,000				
	91.0%	> \$200,000				

Notes: Last Act to change rates or brackets: Revenue Act of 1948. Tax rates include normal tax of 3 percent plus applicable surtax.

(a) The Revenue Act of 1948 provided for income-splitting by married couples.

(b) The maximum effective rates of the income tax on net income is 77 percent ion 1949.

Continued

C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

1949 – 1951 (continued)

- (c) The maximum effective rates of the income tax on net income is 87.2 percent in 1951 and 1950.
- (d) Tentative rate. Reductions for 1949 were 17 percent of total normal tax and surtax up to \$400, 12 percent of tax from \$400 to \$100,000, and 9.75 percent of tax in excess of \$100,000.
- (e) Tentative rate. Reductions for 1950 were 13 percent of total normal tax and surtax up to \$400, 9 percent of tax from \$400 to \$100,000, and 7.3 percent of tax in excess of \$100,000.

1952 – 1953 (a) (b) (c)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
		22.2%	> \$0			22.2%	> \$0
Apply tax rates and brackets listed under Married Filing Separately to one-half of taxable income.		24.6%	> \$2,000	Same as Married Filing Separately		23.4%	> \$2,000
		29.0%	> \$4,000		27.0%	> \$4,000	
		34.0%	> \$6,000		29.0%	> \$6,000	
		38.0%	> \$8,000		34.0%	> \$8,000	
		42.0%	> \$10,000		35.0%	> \$10,000	
		48.0%	> \$12,000		41.0%	> \$12,000	
		53.0%	> \$14,000		44.0%	> \$14,000	
		56.0%	> \$16,000		47.0%	> \$16,000	
		59.0%	> \$18,000		48.0%	> \$18,000	
		62.0%	> \$20,000		52.0%	> \$20,000	
		66.0%	> \$22,000		54.0%	> \$22,000	
		67.0%	> \$26,000		57.0%	> \$24,000	
		68.0%	> \$32,000		60.0%	> \$28,000	
		72.0%	> \$38,000		63.0%	> \$32,000	
		75.0%	> \$44,000		66.0%	> \$38,000	
		77.0%	> \$50,000		71.0%	> \$44,000	
		80.0%	> \$60,000		72.0%	> \$50,000	
		83.0%	> \$70,000		73.0%	> \$60,000	
		85.0%	> \$80,000		77.0%	> \$70,000	
		88.0%	> \$90,000		79.0%	> \$80,000	
	90.0%	> \$100,000	81.0%	> \$90,000			
	91.0%	> \$150,000	85.0%	> \$100,000			
	92.0%	> \$200,000	88.0%	> \$150,000			
			91.0%	> \$200,000			
			92.0%	> \$300,000			

- Notes: Last Act to change rates or brackets: Revenue Act of 1951. Tax rates include normal tax of 3 percent plus applicable surtax.
- (a) The Revenue Act of 1951 provided special rates for head of household filers.
 - (b) The maximum effective rates of the income tax on net income is 88 percent in 1953 and 1952..
 - (c) The maximum effective rates of the income tax on net income is 87.2 percent in 1951.

1954 (a)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
		20.0%	> \$0			20.0%	> \$0
Apply tax rates and brackets listed under Married Filing Separately to one-half of taxable income.		22.0%	> \$2,000	Same as Married Filing Separately		21.0%	> \$2,000
		26.0%	> \$4,000		24.0%	> \$4,000	
		30.0%	> \$6,000		26.0%	> \$6,000	
		34.0%	> \$8,000		30.0%	> \$8,000	
		38.0%	> \$10,000		32.0%	> \$10,000	
		43.0%	> \$12,000		36.0%	> \$12,000	
		47.0%	> \$14,000		39.0%	> \$14,000	
		50.0%	> \$16,000		42.0%	> \$16,000	
		53.0%	> \$18,000		43.0%	> \$18,000	
		56.0%	> \$20,000		47.0%	> \$20,000	
		59.0%	> \$22,000		49.0%	> \$22,000	
		62.0%	> \$26,000		52.0%	> \$24,000	
		65.0%	> \$32,000		54.0%	> \$28,000	
		69.0%	> \$38,000		58.0%	> \$32,000	
		72.0%	> \$44,000		62.0%	> \$38,000	
		75.0%	> \$50,000		66.0%	> \$44,000	

Continued

C29. Federal Individual Income Tax Rates History (continued)
Income Years 1913 – 2004

1954 (continued)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
		78.0%	> \$60,000			68.0%	> \$50,000
Apply tax rates and brackets listed under Married Filing Separately to one-half of taxable income.		81.0%	> \$70,000	Same as Married Filing Separately		71.0%	> \$60,000
		84.0%	> \$80,000		74.0%	> \$70,000	
		87.0%	> \$90,000		76.0%	> \$80,000	
		89.0%	> \$100,000		80.0%	> \$90,000	
		90.0%	> \$150,000		83.0%	> \$100,000	
		91.0%	> \$200,000		87.0%	> \$150,000	
				90.0%	> \$200,000		
				91.0%	> \$300,000		

Notes: Last Act to change rates or brackets: Internal Revenue Code of 1954. The 3-percent normal tax and the surtax were combined into a single set of rates.

(a) The maximum effective rate of the income tax on net income was 87 percent in 1954.

1955 – 1963

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
20.0%	> \$0	20.0%	> \$0			20.0%	> \$0
22.0%	> \$4,000	22.0%	> \$2,000	Same as Married Filing Separately		21.0%	> \$2,000
26.0%	> \$8,000	26.0%	> \$4,000		24.0%	> \$4,000	
30.0%	> \$12,000	30.0%	> \$6,000		26.0%	> \$6,000	
34.0%	> \$16,000	34.0%	> \$8,000		30.0%	> \$8,000	
38.0%	> \$20,000	38.0%	> \$10,000		32.0%	> \$10,000	
43.0%	> \$24,000	43.0%	> \$12,000		36.0%	> \$12,000	
47.0%	> \$28,000	47.0%	> \$14,000		39.0%	> \$14,000	
50.0%	> \$32,000	50.0%	> \$16,000		42.0%	> \$16,000	
53.0%	> \$36,000	53.0%	> \$18,000		43.0%	> \$18,000	
56.0%	> \$40,000	56.0%	> \$20,000		47.0%	> \$20,000	
59.0%	> \$44,000	59.0%	> \$22,000		49.0%	> \$22,000	
62.0%	> \$52,000	62.0%	> \$26,000		52.0%	> \$24,000	
65.0%	> \$64,000	65.0%	> \$32,000		54.0%	> \$28,000	
69.0%	> \$76,000	69.0%	> \$38,000		58.0%	> \$32,000	
72.0%	> \$88,000	72.0%	> \$44,000		62.0%	> \$38,000	
75.0%	> \$100,000	75.0%	> \$50,000		66.0%	> \$44,000	
78.0%	> \$120,000	78.0%	> \$60,000		68.0%	> \$50,000	
81.0%	> \$140,000	81.0%	> \$70,000	71.0%	> \$60,000		
84.0%	> \$160,000	84.0%	> \$80,000	74.0%	> \$70,000		
87.0%	> \$180,000	87.0%	> \$90,000	76.0%	> \$80,000		
89.0%	> \$200,000	89.0%	> \$100,000	80.0%	> \$90,000		
90.0%	> \$300,000	90.0%	> \$150,000	83.0%	> \$100,000		
91.0%	> \$400,000	91.0%	> \$200,000	87.0%	> \$150,000		
				90.0%	> \$200,000		
				91.0%	> \$300,000		

Note: Last Act to change rates or brackets: Internal Revenue Code of 1954.

(a) Under the Internal Revenue Code of 1954, the maximum tax was 87 percent of taxable income.

1964

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
16.0%	> \$0	16.0%	> \$0			16.0%	> \$0
16.5%	> \$1,000	16.5%	> \$500	Same as Married Filing Separately		17.5%	> \$1,000
17.5%	> \$2,000	17.5%	> \$1,000		19.0%	> \$2,000	
18.0%	> \$3,000	18.0%	> \$1,500		22.0%	> \$4,000	
20.0%	> \$4,000	20.0%	> \$2,000		23.0%	> \$6,000	
23.5%	> \$8,000	23.5%	> \$4,000		27.0%	> \$8,000	
27.0%	> \$12,000	27.0%	> \$6,000		29.0%	> \$10,000	
30.5%	> \$16,000	30.5%	> \$8,000		32.0%	> \$12,000	

Continued

C29. Federal Individual Income Tax Rates History (continued)

Income Years 1913 – 2004

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
34.0%	> \$20,000	34.0%	> \$10,000			34.0%	> \$14,000
37.5%	> \$24,000	37.5%	> \$12,000			37.5%	> \$16,000
41.0%	> \$28,000	41.0%	> \$14,000			39.0%	> \$18,000
44.5%	> \$32,000	44.5%	> \$16,000			42.5%	> \$20,000
47.5%	> \$36,000	47.5%	> \$18,000			43.5%	> \$22,000
50.5%	> \$40,000	50.5%	> \$20,000			45.5%	> \$24,000
53.5%	> \$44,000	53.5%	> \$22,000			47.0%	> \$26,000
56.0%	> \$52,000	56.0%	> \$26,000			48.5%	> \$28,000
58.5%	> \$64,000	58.5%	> \$32,000			51.5%	> \$32,000
61.0%	> \$76,000	61.0%	> \$38,000			53.0%	> \$36,000
63.5%	> \$88,000	63.5%	> \$44,000			54.0%	> \$38,000
66.0%	> \$100,000	66.0%	> \$50,000			56.0%	> \$40,000
68.5%	> \$120,000	68.5%	> \$60,000			58.5%	> \$44,000
71.0%	> \$140,000	71.0%	> \$70,000			59.5%	> \$50,000
73.5%	> \$160,000	73.5%	> \$80,000			61.0%	> \$52,000
75.0%	> \$180,000	75.0%	> \$90,000			62.0%	> \$60,000
76.5%	> \$200,000	76.5%	> \$100,000			63.5%	> \$64,000
77.0%	> \$400,000	77.0%	> \$200,000			65.0%	> \$70,000
						66.0%	> \$76,000
						67.0%	> \$80,000
						69.0%	> \$88,000
						69.5%	> \$90,000
						71.0%	> \$100,000
						72.5%	> \$120,000
						74.0%	> \$140,000
						75.0%	> \$160,000
						75.5%	> \$180,000
						77.0%	> \$200,000

Note: Last Act to change rates or brackets: Revenue Act of 1964.

1965 – 1969

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
14.0%	> \$0	14.0%	> \$0			14.0%	> \$0
15.0%	> \$1,000	15.0%	> \$500			16.0%	> \$1,000
16.0%	> \$2,000	16.0%	> \$1,000			18.0%	> \$2,000
17.0%	> \$3,000	17.0%	> \$1,500			20.0%	> \$4,000
19.0%	> \$4,000	19.0%	> \$2,000			22.0%	> \$6,000
22.0%	> \$8,000	22.0%	> \$4,000			25.0%	> \$8,000
25.0%	> \$12,000	25.0%	> \$6,000			27.0%	> \$10,000
28.0%	> \$16,000	28.0%	> \$8,000			31.0%	> \$12,000
32.0%	> \$20,000	32.0%	> \$10,000			32.0%	> \$14,000
36.0%	> \$24,000	36.0%	> \$12,000			35.0%	> \$16,000
39.0%	> \$28,000	39.0%	> \$14,000			36.0%	> \$18,000
42.0%	> \$32,000	42.0%	> \$16,000			40.0%	> \$20,000
45.0%	> \$36,000	45.0%	> \$18,000			41.0%	> \$22,000
48.0%	> \$40,000	48.0%	> \$20,000			43.0%	> \$24,000
50.0%	> \$44,000	50.0%	> \$22,000			45.0%	> \$26,000
53.0%	> \$52,000	53.0%	> \$26,000			46.0%	> \$28,000
55.0%	> \$64,000	55.0%	> \$32,000			48.0%	> \$32,000
58.0%	> \$76,000	58.0%	> \$38,000			50.0%	> \$36,000
60.0%	> \$88,000	60.0%	> \$44,000			52.0%	> \$38,000
62.0%	> \$100,000	62.0%	> \$50,000			53.0%	> \$40,000
64.0%	> \$120,000	64.0%	> \$60,000			55.0%	> \$44,000
66.0%	> \$140,000	66.0%	> \$70,000			56.0%	> \$50,000
68.0%	> \$160,000	68.0%	> \$80,000			58.0%	> \$52,000
69.0%	> \$180,000	69.0%	> \$90,000			59.0%	> \$64,000

Continued

C29. Federal Individual Income Tax Rates History (continued)

Income Years 1913 – 2004

1965 – 1969 (continued)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
70.0%	> \$200,000	70.0%	> \$100,000	Same as Married Filing Separately		61.0%	> \$70,000
						62.0%	> \$76,000
						63.0%	> \$80,000
						64.0%	> \$88,000
						66.0%	> \$100,000
						67.0%	> \$120,000
						68.0%	> \$140,000
						69.0%	> \$160,000
						70.0%	> \$180,000

Notes: Last Act to change rates or brackets: Revenue Act of 1964. Effects of both the 7.5 percent surtax imposed in 1968 and the 10 percent surtax imposed in 1969 are excluded.

1970 – 1976

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0
15.0%	> \$1,000	15.0%	> \$500	15.0%	> \$500	16.0%	> \$1,000
16.0%	> \$2,000	16.0%	> \$1,000	16.0%	> \$1,000	18.0%	> \$2,000
17.0%	> \$3,000	17.0%	> \$1,500	17.0%	> \$1,500	19.0%	> \$4,000
19.0%	> \$4,000	19.0%	> \$2,000	19.0%	> \$2,000	22.0%	> \$6,000
22.0%	> \$8,000	22.0%	> \$4,000	21.0%	> \$4,000	23.0%	> \$8,000
25.0%	> \$12,000	25.0%	> \$6,000	24.0%	> \$6,000	25.0%	> \$10,000
28.0%	> \$16,000	28.0%	> \$8,000	25.0%	> \$8,000	27.0%	> \$12,000
32.0%	> \$20,000	32.0%	> \$10,000	27.0%	> \$10,000	28.0%	> \$14,000
36.0%	> \$24,000	36.0%	> \$12,000	29.0%	> \$12,000	31.0%	> \$16,000
39.0%	> \$28,000	39.0%	> \$14,000	31.0%	> \$14,000	32.0%	> \$18,000
42.0%	> \$32,000	42.0%	> \$16,000	34.0%	> \$16,000	35.0%	> \$20,000
45.0%	> \$36,000	45.0%	> \$18,000	36.0%	> \$18,000	36.0%	> \$22,000
48.0%	> \$40,000	48.0%	> \$20,000	38.0%	> \$20,000	38.0%	> \$24,000
50.0%	> \$44,000	50.0%	> \$22,000	40.0%	> \$22,000	41.0%	> \$26,000
53.0%	> \$52,000	53.0%	> \$26,000	45.0%	> \$26,000	42.0%	> \$28,000
55.0%	> \$64,000	55.0%	> \$32,000	50.0%	> \$32,000	45.0%	> \$32,000
58.0%	> \$76,000	58.0%	> \$38,000	55.0%	> \$38,000	48.0%	> \$36,000
60.0%	> \$88,000	60.0%	> \$44,000	60.0%	> \$44,000	51.0%	> \$38,000
62.0%	> \$100,000	62.0%	> \$50,000	62.0%	> \$50,000	52.0%	> \$40,000
64.0%	> \$120,000	64.0%	> \$60,000	64.0%	> \$60,000	55.0%	> \$44,000
66.0%	> \$140,000	66.0%	> \$70,000	66.0%	> \$70,000	56.0%	> \$50,000
68.0%	> \$160,000	68.0%	> \$80,000	68.0%	> \$80,000	58.0%	> \$52,000
69.0%	> \$180,000	69.0%	> \$90,000	69.0%	> \$90,000	59.0%	> \$64,000
70.0%	> \$200,000	70.0%	> \$100,000	70.0%	> \$100,000	61.0%	> \$70,000
						62.0%	> \$76,000
						63.0%	> \$80,000
						64.0%	> \$88,000
						66.0%	> \$100,000
						67.0%	> \$120,000
						68.0%	> \$140,000
						69.0%	> \$160,000
						70.0%	> \$180,000

Notes: Last Act to change rates or brackets: Tax Reform Act of 1969, which provided lower tax rates for single filers. Effect of 2.5 percent surtax in 1970 excluded.

Continued

C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

1977

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
14.0%	> \$3,200	14.0%	> \$1,600	14.0%	> \$2,200	14.0%	> \$2,200
15.0%	> \$4,200	15.0%	> \$2,100	15.0%	> \$2,700	16.0%	> \$3,200
16.0%	> \$5,200	16.0%	> \$2,600	16.0%	> \$3,200	18.0%	> \$4,200
17.0%	> \$6,200	17.0%	> \$3,100	17.0%	> \$3,700	19.0%	> \$6,200
19.0%	> \$7,200	19.0%	> \$3,600	19.0%	> \$4,200	22.0%	> \$8,200
22.0%	> \$11,200	22.0%	> \$5,600	21.0%	> \$6,200	23.0%	> \$10,200
25.0%	> \$15,200	25.0%	> \$7,600	24.0%	> \$8,200	25.0%	> \$12,200
28.0%	> \$19,200	28.0%	> \$9,500	25.0%	> \$10,200	27.0%	> \$14,200
32.0%	> \$23,200	32.0%	> \$11,600	27.0%	> \$12,200	28.0%	> \$16,200
36.0%	> \$27,200	36.0%	> \$13,600	29.0%	> \$14,200	31.0%	> \$18,200
39.0%	> \$31,200	39.0%	> \$15,600	31.0%	> \$16,200	32.0%	> \$20,200
42.0%	> \$35,200	42.0%	> \$17,600	34.0%	> \$18,200	35.0%	> \$22,200
45.0%	> \$39,200	45.0%	> \$19,600	36.0%	> \$20,200	36.0%	> \$24,200
48.0%	> \$43,200	48.0%	> \$21,600	38.0%	> \$22,200	38.0%	> \$26,200
50.0%	> \$47,200	50.0%	> \$23,600	40.0%	> \$24,200	41.0%	> \$28,200
53.0%	> \$55,200	53.0%	> \$27,600	45.0%	> \$28,200	42.0%	> \$30,200
55.0%	> \$67,200	55.0%	> \$33,600	50.0%	> \$34,200	45.0%	> \$34,200
58.0%	> \$79,200	58.0%	> \$39,600	55.0%	> \$40,200	48.0%	> \$38,200
60.0%	> \$91,200	60.0%	> \$45,600	60.0%	> \$46,200	51.0%	> \$40,200
62.0%	> \$103,200	62.0%	> \$51,600	62.0%	> \$52,200	52.0%	> \$42,200
64.0%	> \$123,200	64.0%	> \$61,600	64.0%	> \$62,200	55.0%	> \$46,200
66.0%	> \$143,200	66.0%	> \$71,600	66.0%	> \$72,200	56.0%	> \$52,200
68.0%	> \$163,200	68.0%	> \$81,600	68.0%	> \$82,200	58.0%	> \$54,200
69.0%	> \$183,200	69.0%	> \$91,600	69.0%	> \$92,200	59.0%	> \$66,200
70.0%	> \$203,200	70.0%	> \$101,600	70.0%	> \$102,200	61.0%	> \$72,200
						62.0%	> \$78,200
						63.0%	> \$82,200
						64.0%	> \$90,200
						66.0%	> \$102,200
						67.0%	> \$122,200
						68.0%	> \$142,200
						69.0%	> \$162,200
						70.0%	> \$182,200

Note: Last Act to change rates or brackets: Tax Reform Act of 1976.

1978

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
14.0%	> \$3,200	14.0%	> \$1,600	14.0%	> \$2,200	14.0%	> \$2,200
15.0%	> \$4,200	15.0%	> \$2,100	15.0%	> \$2,700	16.0%	> \$3,200
16.0%	> \$5,200	16.0%	> \$2,600	16.0%	> \$3,200	18.0%	> \$4,200
17.0%	> \$6,200	17.0%	> \$3,100	17.0%	> \$3,700	19.0%	> \$6,200
19.0%	> \$7,200	19.0%	> \$3,600	19.0%	> \$4,200	22.0%	> \$8,200
22.0%	> \$11,200	22.0%	> \$5,600	21.0%	> \$6,200	23.0%	> \$10,200
25.0%	> \$15,200	25.0%	> \$7,600	24.0%	> \$8,200	25.0%	> \$12,200
28.0%	> \$19,200	28.0%	> \$9,500	25.0%	> \$10,200	27.0%	> \$14,200
32.0%	> \$23,200	32.0%	> \$11,600	27.0%	> \$12,200	28.0%	> \$16,200
36.0%	> \$27,200	36.0%	> \$13,600	29.0%	> \$14,200	31.0%	> \$18,200
39.0%	> \$31,200	39.0%	> \$15,600	31.0%	> \$16,200	32.0%	> \$20,200
42.0%	> \$35,200	42.0%	> \$17,600	34.0%	> \$18,200	35.0%	> \$22,200
45.0%	> \$39,200	45.0%	> \$19,600	36.0%	> \$20,200	36.0%	> \$24,200
48.0%	> \$43,200	48.0%	> \$21,600	38.0%	> \$22,200	38.0%	> \$26,200
50.0%	> \$47,200	50.0%	> \$23,600	40.0%	> \$24,200	41.0%	> \$28,200
53.0%	> \$55,200	53.0%	> \$27,600	45.0%	> \$28,200	42.0%	> \$30,200
55.0%	> \$67,200	55.0%	> \$33,600	50.0%	> \$34,200	45.0%	> \$34,200
58.0%	> \$79,200	58.0%	> \$39,600	55.0%	> \$40,200	48.0%	> \$38,200
60.0%	> \$91,200	60.0%	> \$45,600	60.0%	> \$46,200	51.0%	> \$40,200

Continued

C29. Federal Individual Income Tax Rates History (continued)

Income Years 1913 – 2004

1978 (continued)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
62.0%	> \$103,200	62.0%	> \$51,600	62.0%	> \$52,200	52.0%	> \$42,200
64.0%	> \$123,200	64.0%	> \$61,600	64.0%	> \$62,200	55.0%	> \$46,200
66.0%	> \$143,200	66.0%	> \$71,600	66.0%	> \$72,200	56.0%	> \$52,200
68.0%	> \$163,200	68.0%	> \$81,600	68.0%	> \$82,200	58.0%	> \$54,200
69.0%	> \$183,200	69.0%	> \$91,600	69.0%	> \$92,200	59.0%	> \$66,200
70.0%	> \$203,200	70.0%	> \$101,600	70.0%	> \$102,200	61.0%	> \$72,200
						62.0%	> \$78,200
						63.0%	> \$82,200
						64.0%	> \$90,200
						66.0%	> \$102,200
						67.0%	> \$122,200
						68.0%	> \$142,200
						69.0%	> \$162,200
						70.0%	> \$182,200

Note: Last Act to change rates or brackets: Tax Reduction and Simplification Act of 1977.

1979 – 1981

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
14.0%	> \$3,400	14.0%	> \$1,700	14.0%	> \$2,300	14.0%	> \$2,300
16.0%	> \$5,500	16.0%	> \$2,750	16.0%	> \$3,400	16.0%	> \$4,400
18.0%	> \$7,600	18.0%	> \$3,800	18.0%	> \$4,400	18.0%	> \$6,500
21.0%	> \$11,900	21.0%	> \$5,950	19.0%	> \$6,500	22.0%	> \$8,700
24.0%	> \$16,000	24.0%	> \$8,000	21.0%	> \$8,500	24.0%	> \$11,800
28.0%	> \$20,200	28.0%	> \$10,100	24.0%	> \$10,800	26.0%	> \$15,000
32.0%	> \$24,600	32.0%	> \$12,300	26.0%	> \$12,900	31.0%	> \$18,200
37.0%	> \$29,900	37.0%	> \$14,950	30.0%	> \$15,000	36.0%	> \$23,500
43.0%	> \$35,200	43.0%	> \$17,600	34.0%	> \$18,200	42.0%	> \$28,800
49.0%	> \$45,800	49.0%	> \$22,900	39.0%	> \$23,500	46.0%	> \$34,100
54.0%	> \$60,000	54.0%	> \$30,000	44.0%	> \$28,800	54.0%	> \$44,700
59.0%	> \$85,600	59.0%	> \$42,800	49.0%	> \$34,100	59.0%	> \$60,600
64.0%	> \$109,400	64.0%	> \$54,700	55.0%	> \$41,500	63.0%	> \$81,800
68.0%	> \$162,400	68.0%	> \$81,200	63.0%	> \$55,300	68.0%	> \$108,300
70.0%	> \$215,400	70.0%	> \$107,700	68.0%	> \$81,800	70.0%	> \$161,300
				70.0%	> \$108,300		

Note: Last Act to change rates or brackets: Revenue Act of 1978.

1982

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
12.0%	> \$3,400	12.0%	> \$1,700	12.0%	> \$2,300	12.0%	> \$2,300
14.0%	> \$5,500	14.0%	> \$2,750	14.0%	> \$3,400	14.0%	> \$4,400
16.0%	> \$7,600	16.0%	> \$3,800	16.0%	> \$4,400	16.0%	> \$6,500
19.0%	> \$11,900	19.0%	> \$5,950	17.0%	> \$6,500	20.0%	> \$8,700
22.0%	> \$16,000	22.0%	> \$8,000	19.0%	> \$8,500	22.0%	> \$11,800
25.0%	> \$20,200	25.0%	> \$10,100	22.0%	> \$10,800	23.0%	> \$15,000
29.0%	> \$24,600	29.0%	> \$12,300	23.0%	> \$12,900	28.0%	> \$18,200
33.0%	> \$29,900	33.0%	> \$14,950	27.0%	> \$15,000	32.0%	> \$23,500
40.0%	> \$35,200	40.0%	> \$17,600	31.0%	> \$18,200	38.0%	> \$28,800
44.0%	> \$45,800	44.0%	> \$22,900	35.0%	> \$23,500	41.0%	> \$34,100
49.0%	> \$60,000	49.0%	> \$30,000	40.0%	> \$28,800	49.0%	> \$44,700
50.0%	> \$85,600	50.0%	> \$42,800	44.0%	> \$34,100	50.0%	> \$60,600
				50.0%	> \$41,500		

Note: Last Act to change rates or brackets: Economic Recovery Tax Act of 1981.

Continued

C29. Federal Individual Income Tax Rates History (continued)

Income Years 1913 – 2004

1983

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
11.0%	> \$3,400	11.0%	> \$1,700	11.0%	> \$2,300	11.0%	> \$2,300
13.0%	> \$5,500	13.0%	> \$2,750	13.0%	> \$3,400	13.0%	> \$4,400
15.0%	> \$7,600	15.0%	> \$3,800	15.0%	> \$4,400	15.0%	> \$6,500
17.0%	> \$11,900	17.0%	> \$5,950	17.0%	> \$8,500	18.0%	> \$8,700
19.0%	> \$16,000	19.0%	> \$8,000	19.0%	> \$10,800	19.0%	> \$11,800
23.0%	> \$20,200	23.0%	> \$10,100	21.0%	> \$12,900	21.0%	> \$15,000
26.0%	> \$24,600	26.0%	> \$12,300	24.0%	> \$15,000	25.0%	> \$18,200
30.0%	> \$29,900	30.0%	> \$14,950	28.0%	> \$18,200	29.0%	> \$23,500
35.0%	> \$35,200	35.0%	> \$17,600	32.0%	> \$23,500	34.0%	> \$28,800
40.0%	> \$45,800	40.0%	> \$22,900	36.0%	> \$28,800	37.0%	> \$34,100
44.0%	> \$60,000	44.0%	> \$30,000	40.0%	> \$34,100	44.0%	> \$44,700
48.0%	> \$85,600	48.0%	> \$42,800	45.0%	> \$41,500	48.0%	> \$60,600
50.0%	> \$109,400	50.0%	> \$54,700	50.0%	> \$55,300	50.0%	> \$81,800

Note: Last Act to change rates or brackets: Tax Equity and Fiscal Responsibility Act of 1982.

1984

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
11.0%	> \$3,400	11.0%	> \$1,700	11.0%	> \$2,300	11.0%	> \$2,300
12.0%	> \$5,500	12.0%	> \$2,750	12.0%	> \$3,400	12.0%	> \$4,400
14.0%	> \$7,600	14.0%	> \$3,800	14.0%	> \$4,400	14.0%	> \$6,500
16.0%	> \$11,900	16.0%	> \$5,950	15.0%	> \$6,500	17.0%	> \$8,700
18.0%	> \$16,000	18.0%	> \$8,000	16.0%	> \$8,500	18.0%	> \$11,800
22.0%	> \$20,200	22.0%	> \$10,100	18.0%	> \$10,800	20.0%	> \$15,000
25.0%	> \$24,600	25.0%	> \$12,300	20.0%	> \$12,900	24.0%	> \$18,200
28.0%	> \$29,900	28.0%	> \$14,950	23.0%	> \$15,000	28.0%	> \$23,500
33.0%	> \$35,200	33.0%	> \$17,600	26.0%	> \$18,200	32.0%	> \$28,800
38.0%	> \$45,800	38.0%	> \$22,900	30.0%	> \$23,500	35.0%	> \$34,100
42.0%	> \$60,000	42.0%	> \$30,000	34.0%	> \$28,800	42.0%	> \$44,700
45.0%	> \$85,600	45.0%	> \$42,800	38.0%	> \$34,100	45.0%	> \$60,600
49.0%	> \$109,400	49.0%	> \$54,700	42.0%	> \$41,500	48.0%	> \$81,800
50.0%	> \$162,400	50.0%	> \$81,200	48.0%	> \$55,300	50.0%	> \$108,300
				50.0%	> \$81,800		

Notes: Last Act to change rates or brackets: Tax Equity and Fiscal Responsibility Act of 1982. For tax years beginning after December 31, 1984 (except 1987 and 1988) tax brackets are adjusted for inflation as measured by the Consumer Price Index.

Continued

C29. Federal Individual Income Tax Rates History (continued)

Income Years 1913 – 2004

1985

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
11.0%	> \$3,540	11.0%	> \$1,770	11.0%	> \$2,390	11.0%	> \$2,390
12.0%	> \$5,720	12.0%	> \$2,860	12.0%	> \$3,540	12.0%	> \$4,580
14.0%	> \$7,910	14.0%	> \$3,955	14.0%	> \$4,580	14.0%	> \$6,760
16.0%	> \$12,390	16.0%	> \$6,195	15.0%	> \$6,760	17.0%	> \$9,050
18.0%	> \$16,650	18.0%	> \$8,325	16.0%	> \$8,850	18.0%	> \$12,280
22.0%	> \$21,020	22.0%	> \$10,510	18.0%	> \$11,240	20.0%	> \$15,610
25.0%	> \$25,600	25.0%	> \$12,800	20.0%	> \$13,430	24.0%	> \$18,940
28.0%	> \$31,120	28.0%	> \$15,560	23.0%	> \$15,610	28.0%	> \$24,460
33.0%	> \$36,630	33.0%	> \$18,315	26.0%	> \$18,940	32.0%	> \$29,970
38.0%	> \$47,670	38.0%	> \$23,835	30.0%	> \$24,460	35.0%	> \$35,490
42.0%	> \$62,450	42.0%	> \$31,225	34.0%	> \$29,970	42.0%	> \$46,520
45.0%	> \$89,090	45.0%	> \$44,545	38.0%	> \$35,490	45.0%	> \$63,070
49.0%	> \$113,860	49.0%	> \$56,930	42.0%	> \$43,190	48.0%	> \$85,130
50.0%	> \$169,020	50.0%	> \$84,510	48.0%	> \$57,550	50.0%	> \$112,720
				50.0%	> \$85,130		

Note: Last Act to change rates or brackets: Tax Reform Act of 1984 (brackets indexed for inflation)

1986

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
11.0%	> \$3,670	11.0%	> \$1,835	11.0%	> \$2,480	11.0%	> \$2,480
12.0%	> \$5,940	12.0%	> \$2,970	12.0%	> \$3,670	12.0%	> \$4,750
14.0%	> \$8,200	14.0%	> \$4,100	14.0%	> \$4,750	14.0%	> \$7,010
16.0%	> \$12,840	16.0%	> \$6,420	15.0%	> \$7,010	17.0%	> \$9,390
18.0%	> \$17,270	18.0%	> \$8,635	16.0%	> \$9,170	18.0%	> \$12,730
22.0%	> \$21,800	22.0%	> \$10,900	18.0%	> \$11,650	20.0%	> \$16,190
25.0%	> \$26,550	25.0%	> \$13,275	20.0%	> \$13,920	24.0%	> \$19,640
28.0%	> \$32,270	28.0%	> \$16,135	23.0%	> \$16,190	28.0%	> \$25,360
33.0%	> \$37,980	33.0%	> \$18,990	26.0%	> \$19,640	32.0%	> \$31,080
38.0%	> \$49,420	38.0%	> \$24,710	30.0%	> \$25,360	35.0%	> \$36,800
42.0%	> \$64,750	42.0%	> \$32,375	34.0%	> \$31,080	42.0%	> \$48,240
45.0%	> \$92,370	45.0%	> \$46,185	38.0%	> \$36,800	45.0%	> \$65,390
49.0%	> \$118,050	49.0%	> \$59,025	42.0%	> \$44,780	48.0%	> \$88,270
50.0%	> \$175,250	50.0%	> \$87,625	48.0%	> \$59,670	50.0%	> \$116,870
				50.0%	> \$88,270		

Note: Last Act to change rates or brackets: Tax Reform Act of 1984 (brackets indexed for inflation)

1987

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
11.0%	> \$0	11.0%	> \$0	11.0%	> \$0	11.0%	> \$0
15.0%	> \$3,000	15.0%	> \$1,500	15.0%	> \$1,800	15.0%	> \$2,500
28.0%	> \$28,000	28.0%	> \$14,000	28.0%	> \$16,800	28.0%	> \$23,000
35.0%	> \$45,000	35.0%	> \$22,500	35.0%	> \$27,000	35.0%	> \$38,000
38.5%	> \$90,000	38.5%	> \$45,000	38.5%	> \$54,000	38.5%	> \$80,000

Note: Last Act to change rates or brackets: Tax Reform Act of 1986. Because of rate changes, brackets were not indexed for inflation in 1987.

Continued

C29. Federal Individual Income Tax Rates History (continued)

Income Years 1913 – 2004

1988 (a)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$29,750	28.0%	> \$14,875	28.0%	> \$17,850	28.0%	> \$23,900
33.0%	> \$71,900	33.0%	> \$35,950	33.0%	> \$43,150	33.0%	> \$61,650
28.0%	> \$149,250	28.0%	> \$113,300	28.0%	> \$89,560	28.0%	> \$123,790

Note: Last Act to change rates or brackets: Tax Reform Act of 1986. Because of rate change changes, brackets were not indexed for inflation in 1987.

(a) The 33% rate "bubble" recaptured the revenue that upper-income taxpayers had saved by applying the 15% rate.

1989 (a)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$30,950	28.0%	> \$15,475	28.0%	> \$18,550	28.0%	> \$24,850
33.0%	> \$74,850	33.0%	> \$37,425	33.0%	> \$44,900	33.0%	> \$64,200
28.0%	> \$155,320	28.0%	> \$117,895	28.0%	> \$93,130	28.0%	> \$128,810

Note: Last Act to change rates or brackets: Tax Reform Act of 1986 (brackets indexed for inflation).

(a) The 33% rate "bubble" recaptured the revenue that upper-income taxpayers had saved by applying the 15% rate.

1990 (a)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$32,450	28.0%	> \$16,225	28.0%	> \$19,450	28.0%	> \$26,050
33.0%	> \$78,400	33.0%	> \$39,200	33.0%	> \$47,050	33.0%	> \$67,200
28.0%	> \$162,770	28.0%	> \$123,570	28.0%	> \$97,620	28.0%	> \$134,930

Note: Last Act to change rates or brackets: Tax Reform Act of 1986 (brackets indexed for inflation).

(a) The 33% rate "bubble" recaptured the revenue that upper-income taxpayers had saved by applying the 15% rate.

1991

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$34,000	28.0%	> \$17,000	28.0%	> \$20,350	28.0%	> \$27,300
31.0%	> \$82,150	31.0%	> \$41,075	31.0%	> \$49,300	31.0%	> \$70,450

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1990 (brackets indexed for inflation).

1992

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$35,800	28.0%	> \$17,900	28.0%	> \$21,450	28.0%	> \$28,750
31.0%	> \$86,500	31.0%	> \$43,250	31.0%	> \$51,900	31.0%	> \$74,150

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1990 (brackets indexed for inflation).

Continued

C29. Federal Individual Income Tax Rates History (continued)

Income Years 1913 – 2004

1993

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$36,900	28.0%	> \$18,450	28.0%	> \$22,100	28.0%	> \$29,600
31.0%	> \$89,150	31.0%	> \$44,575	31.0%	> \$53,500	31.0%	> \$76,400
33.5%	> \$140,000	33.5%	> \$70,000	33.5%	> \$115,000	33.5%	> \$127,500
35.3%	> \$250,000	35.3%	> \$125,000	35.3%	> \$250,000	35.3%	> \$250,000

Notes: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993. The lower pre-existing brackets are indexed for inflation, while the two new statutory rates of 36.0% and 39.6% (applicable to all types of filers) are implemented for part of the year, resulting in the "blended" rates shown. The full statutory rates apply to tax years 1994 and later. In the original legislation, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

1994

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$38,000	28.0%	> \$19,000	28.0%	> \$22,750	28.0%	> \$30,500
31.0%	> \$91,850	31.0%	> \$45,925	31.0%	> \$55,100	31.0%	> \$78,700
36.0%	> \$140,000	36.0%	> \$70,000	36.0%	> \$115,000	36.0%	> \$127,500
39.6%	> \$250,000	39.6%	> \$125,000	39.6%	> \$250,000	39.6%	> \$250,000

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993 (lower 3 brackets indexed for inflation; the new top two brackets are not indexed the first year). In the 1993 Act, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

1995

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$39,000	28.0%	> \$19,500	28.0%	> \$23,350	28.0%	> \$31,250
31.0%	> \$94,250	31.0%	> \$47,125	31.0%	> \$56,550	31.0%	> \$80,750
36.0%	> \$143,600	36.0%	> \$71,800	36.0%	> \$117,950	36.0%	> \$130,800
39.6%	> \$256,500	39.6%	> \$128,250	39.6%	> \$256,500	39.6%	> \$256,500

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993 (brackets indexed for inflation). In the 1993 Act, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

1996

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$40,100	28.0%	> \$20,050	28.0%	> \$24,000	28.0%	> \$32,150
31.0%	> \$96,900	31.0%	> \$48,450	31.0%	> \$58,150	31.0%	> \$83,050
36.0%	> \$147,700	36.0%	> \$73,850	36.0%	> \$121,300	36.0%	> \$134,500
39.6%	> \$263,750	39.6%	> \$131,875	39.6%	> \$263,750	39.6%	> \$263,750

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993 (brackets indexed for inflation). In the 1993 Act, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

Continued

C29. Federal Individual Income Tax Rates History (continued)

Income Years 1913 – 2004

1997

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$41,200	28.0%	> \$20,600	28.0%	> \$24,650	28.0%	> \$33,050
31.0%	> \$99,600	31.0%	> \$49,800	31.0%	> \$59,750	31.0%	> \$85,350
36.0%	> \$151,750	36.0%	> \$75,875	36.0%	> \$124,650	36.0%	> \$138,200
39.6%	> \$271,050	39.6%	> \$135,525	39.6%	> \$271,050	39.6%	> \$271,050

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993 (brackets indexed for inflation). In the 1993 Act, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

1998

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$42,350	28.0%	> \$21,175	28.0%	> \$25,350	28.0%	> \$33,950
31.0%	> \$102,300	31.0%	> \$51,150	31.0%	> \$61,400	31.0%	> \$87,700
36.0%	> \$155,950	36.0%	> \$77,975	36.0%	> \$128,100	36.0%	> \$142,000
39.6%	> \$278,450	39.6%	> \$139,225	39.6%	> \$278,450	39.6%	> \$278,450

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993 (brackets indexed for inflation). In the 1993 Act, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

1999

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$43,050	28.0%	> \$21,525	28.0%	> \$25,750	28.0%	> \$34,550
31.0%	> \$104,050	31.0%	> \$52,025	31.0%	> \$62,450	31.0%	> \$89,150
36.0%	> \$158,950	36.0%	> \$79,275	36.0%	> \$130,250	36.0%	> \$144,400
39.6%	> \$278,450	39.6%	> \$141,575	39.6%	> \$283,150	39.6%	> \$283,150

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993 (brackets indexed for inflation). In the 1993 Act, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

2000

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$43,850	28.0%	> \$21,925	28.0%	> \$26,250	28.0%	> \$35,150
31.0%	> \$105,950	31.0%	> \$52,975	31.0%	> \$63,550	31.0%	> \$90,800
36.0%	> \$161,450	36.0%	> \$80,725	36.0%	> \$132,600	36.0%	> \$147,050
39.6%	> \$288,350	39.6%	> \$144,175	39.6%	> \$288,350	39.6%	> \$288,350

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993 (brackets indexed for inflation). In the 1993 Act, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

Continued

C29. Federal Individual Income Tax Rates History (continued)

Income Years 1913 – 2004

2001

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0
15.0%	> \$12,000	15.0%	> \$6,000	15.0%	> \$6,000	15.0%	> \$10,000
27.5%	> \$45,200	27.5%	> \$22,600	27.5%	> \$27,050	27.5%	> \$36,250
30.5%	> \$109,250	30.5%	> \$54,625	30.5%	> \$63,550	30.5%	> \$93,650
35.5%	> \$166,500	35.5%	> \$83,250	35.5%	> \$136,750	35.5%	> \$151,650
39.1%	> \$297,350	39.1%	> \$148,675	39.1%	> \$297,350	39.1%	> \$297,350

Note: Last Act to change rates or brackets: Economic Growth and Tax Relief Reconciliation Act of 2001. The new 10% rate was effective retroactively to January 1. The four top statutory rates dropped on July 1, from 39.6% to 38.6%, from 36% to 35%, from 31% to 30%, and from 28% to 27%. As a result of this mid-year change, the rates taxpayers actually paid were an average of the old and new rates. These "blended" rates are shown.

2002

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0
15.0%	> \$12,000	15.0%	> \$6,000	15.0%	> \$6,000	15.0%	> \$10,000
27.0%	> \$46,700	27.0%	> \$23,350	27.0%	> \$27,950	27.0%	> \$37,450
30.0%	> \$112,000	30.0%	> \$56,425	30.0%	> \$67,700	30.0%	> \$96,700
35.0%	> \$171,950	35.0%	> \$85,975	35.0%	> \$141,250	35.0%	> \$156,600
38.6%	> \$307,050	38.6%	> \$153,525	38.6%	> \$307,050	38.6%	> \$307,050

Note: Last Act to change rates or brackets: Economic Growth and Tax Relief Reconciliation Act of 2001.

2003

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0
15.0%	> \$14,000	15.0%	> \$7,000	15.0%	> \$7,000	15.0%	> \$10,000
25.0%	> \$56,800	25.0%	> \$23,725	25.0%	> \$28,400	25.0%	> \$38,050
28.0%	> \$114,650	28.0%	> \$57,325	28.0%	> \$68,800	28.0%	> \$98,250
33.0%	> \$174,700	33.0%	> \$87,350	33.0%	> \$143,500	33.0%	> \$159,100
35.0%	> \$311,950	35.0%	> \$155,975	35.0%	> \$311,950	35.0%	> \$311,950

Note: Last Act to change rates or brackets: Jobs and Growth Tax Relief Reconciliation Act of 2003. This tax rate cut, effective retroactively to January 1, 2003, accelerated several rate cuts and bracket changes that had been scheduled under EGTRRA to phase in over several years.

2004

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0
15.0%	> \$14,300	15.0%	> \$7,150	15.0%	> \$7,150	15.0%	> \$10,200
25.0%	> \$58,100	25.0%	> \$29,050	25.0%	> \$29,050	25.0%	> \$38,900
28.0%	> \$117,250	28.0%	> \$58,625	28.0%	> \$70,350	28.0%	> \$100,500
33.0%	> \$178,650	33.0%	> \$89,325	33.0%	> \$146,750	33.0%	> \$162,700
35.0%	> \$319,100	35.0%	> \$159,550	35.0%	> \$319,100	35.0%	> \$319,100

Note: Last Act to change rates or brackets: Jobs and Growth Tax Relief Reconciliation Act of 2003 (brackets adjusted for inflation).