| If taxable income is: | The tax is: |
| :--- | :--- |
| Not over $\$ 9,325$ | $10 \%$ of taxable income |
| Over $\$ 9,325$ but not over $\$ 37,950$ | $\$ 932.50$ plus $15 \%$ of the excess over $\$ 9,325$ |
| Over $\$ 37,950$ but not over $\$ 91,900$ | $\$ 5,226.25$ plus $25 \%$ of the excess over $\$ 37,950$ |
| Over $\$ 91,900$ but not over $\$ 191,650$ | $\$ 18,713.75$ plus $28 \%$ of the excess over $\$ 91,900$ |
| Over $\$ 191,650$ but not over $\$ 416,700$ | $\$ 46,643.75$ plus $33 \%$ of the excess over $\$ 191,650$ |
| Over $\$ 416,700$ but not over $\$ 418,400$ | $\$ 120,910.25$ plus $35 \%$ of the excess over $\$ 416,700$ |
| Over $\$ 418,400$ | $\$ 121,505.25$ plus $39.6 \%$ of the excess over $\$ 418,400$ |

## 2017 Married Filing Jointly and Surviving Spouse Income Tax Rates

| If taxable income is: | The tax is: |
| :--- | :--- |
| Not over $\$ 18,650$ | $10 \%$ of taxable income |
| Over $\$ 18,650$ but not over $\$ 75,900$ | $\$ 1,865$ plus $15 \%$ of the excess over $\$ 18,650$ |
| Over $\$ 75,900$ but not over $\$ 153,100$ | $\$ 10,452.50$ plus $25 \%$ of the excess over $\$ 75,900$ |
| Over $\$ 153,100$ but not over $\$ 233,350$ | $\$ 29,752.50$ plus $28 \%$ of the excess over $\$ 153,100$ |
| Over $\$ 233,350$ but not over $\$ 416,700$ | $\$ 52,222.50$ plus $33 \%$ of the excess over $\$ 233,350$ |
| Over $\$ 416,700$ but not over $\$ 470,700$ | $\$ 112,728$ plus $35 \%$ of the excess over $\$ 416,700$ |
| Over $\$ 470,700$ | $\$ 131,628$ plus $39.6 \%$ of the excess over $\$ 470,700$ |

## 2017 Married Filing Separate Income Tax Rates

| If taxable income is: | The tax is: |
| :--- | :--- |
| Not over $\$ 9,325$ | $10 \%$ of taxable income |
| Over $\$ 9,325$ but not over $\$ 37,950$ | $\$ 932.50$ plus $15 \%$ of the excess over $\$ 9,325$ |
| Over $\$ 37,950$ but not over $\$ 76,550$ | $\$ 5,226.25$ plus $25 \%$ of the excess over $\$ 37,950$ |
| Over $\$ 76,550$ but not over $\$ 116,675$ | $\$ 14,876.25$ plus $28 \%$ of the excess over $\$ 76,550$ |
| Over $\$ 116,675$ but not over $\$ 208,350$ | $\$ 26,111.25$ plus $33 \%$ of the excess over $\$ 116,675$ |
| Over $\$ 208,350$ but not over $\$ 235,350$ | $\$ 56,364$ plus $35 \%$ of the excess over $\$ 208,350$ |
| Over $\$ 235,350$ | $\$ 65,814$ plus $39.6 \%$ of the excess over $\$ 235,350$ |

## 2017 Head of Household Income Tax Rates

If taxable income is:
The tax is:
Not over \$13,350
Over $\$ 13,350$ but not over $\$ 50,800$
Over $\$ 50,800$ but not over $\$ 131,200$
Over $\$ 131,200$ but not over $\$ 212,500$
Over $\$ 212,500$ but not over $\$ 416,700$
Over $\$ 416,700$ but not over $\$ 444,550$
Over \$444,550

## 10\% of taxable income

$\$ 1,335$ plus $15 \%$ of the excess over $\$ 13,350$
$\$ 6,952.50$ plus $25 \%$ of the excess over $\$ 50,800$
$\$ 27,052.50$ plus $28 \%$ of the excess over $\$ 131,200$
$\$ 49,816.50$ plus $33 \%$ of the excess over $\$ 212,500$
$\$ 117,202.50$ plus $35 \%$ of the excess over $\$ 416,700$
$\$ 126,950$ plus $39.6 \%$ of the excess over $\$ 444,550$

