

# Comparison of Individual Tax Rates: 2017 Law versus 2018 Tax Reform\*

\*Tax Reform rate cuts expire in 2025.

2017 LAW: TAXABLE INCOME	2017 LAW: TAX RATE	2018 LAW: TAXABLE INCOME	2018 LAW: TAX RATE
Under \$9,325 Individual Under \$18,650 Married	10%	Under \$9,525 Individual Under \$19,500 Married	10%
\$9,325 - \$37,950 Individual \$18,650 - \$75,900 Married	15%	\$9,526 - \$38,700 Individual \$19,500 - \$77,400 Married	12%
\$37,950 - \$91,900 Individual \$75,900 - \$153,100 Married	25%	\$38,701 - \$82,500 Individual \$77,401 - \$165,000 Married	22%
\$91,900 - \$191,650 Individual \$153,100 - \$233,350 Married	28%	\$82,500 - \$157,500 Individual \$165,001 - \$315,000 Married	24%
\$191,650 - \$416,700 Individual \$233,350 - \$416,700 Married	33%	\$157,500 - \$200,000 Individual \$315,001 - \$400,000 Married	32%
\$416,700 - \$418,400 Individual \$416,700 - \$470,700 Married	35%	\$200,001 - \$500,000 Individual \$400,001 - \$600,000 Married	35%
Over \$418,400 Individual Over \$470,700 Married	39.6%	Over \$500,000 Individual Over \$600,001 Married	37%



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