

Fast facts: Individual taxpayers

Income tax brackets for individuals

Effective for tax year 2018 (tax rates are effective through 2025 and dollar amounts will be adjusted for inflation using the chained consumer price index method)

Rate	Single	Married filing jointly (and surviving spouses)	Heads of household	Married filing separately
10%	Up to \$9,525	Up to \$19,050	Up to \$13,600	Up to \$9,525
12%	\$9,526–\$38,700	\$19,051–\$77,400	\$13,601–\$51,800	\$9,526–\$38,700
22%	\$38,701–\$82,500	\$77,401–\$165,000	\$51,801–\$82,500	\$38,701–\$82,500
24%	\$82,501–\$157,500	\$165,001–\$315,000	\$82,501–\$157,500	\$82,501–\$157,500
32%	\$157,501–\$200,000	\$315,001–\$400,000	\$157,501–\$200,000	\$157,501–\$200,000
35%	\$200,001–\$500,000	\$400,001–\$600,000	\$200,001–\$500,000	\$200,001–\$300,000
37%	Over \$500,000	Over \$600,000	Over \$500,000	Over \$300,000

Long-term capital gains and qualified dividends rates

Under the Tax Cuts and Jobs Act, the three capital gains income thresholds are applied to maximum taxable income levels, as follows:

Rate	Single	Married filing jointly (and surviving spouses)	Heads of household	Married filing separately
0%	Up to \$38,600	Up to \$77,200	Up to \$51,700	Up to \$38,600
15%	\$38,600–\$425,800	\$77,200–\$479,000	\$51,700–\$452,400	\$38,600–\$239,500
20%	Over \$425,800	Over \$479,000	Over \$452,400	Over \$239,500

For tax years after 2018 through 2025, the threshold amounts will be adjusted for inflation.