

**Tax Comparison
Individual Tax Rates
Before and After Tax Cuts and Jobs Act**

2017

Single				
Taxable Income			Of the amount	
Over -	But Not Over -	Tax Is:	over -	
\$0	\$9,325	10.0%	\$0	
\$9,325	\$37,950	\$932.50 + 15.0%	\$9,325	
\$37,950	\$91,900	\$5,226.25 + 25.0%	\$37,950	
\$91,900	\$190,650	\$18,713.75 + 28.0%	\$91,900	
\$190,650	\$416,700	\$46,643.75 + 33.0%	\$190,650	
\$416,700	\$418,400	\$120,910.25 + 35.0%	\$416,700	
\$418,400	...	\$121,505.25 + 39.6%	\$418,400	

2018

Single				
Taxable Income			Of the amount	
Over -	But Not Over -	Tax Is:	over -	
\$0	\$9,525	10.0%	\$0	
\$9,525	\$38,700	\$952.50 + 12.0%	\$9,525	
\$38,700	\$82,500	\$4,453.50 + 22.0%	\$38,700	
\$82,500	\$157,500	\$14,089.50 + 24.0%	\$82,500	
\$157,500	\$200,000	\$32,089.50 + 32.0%	\$157,500	
\$200,000	\$500,000	\$45,689.50 + 35.0%	\$200,000	
\$500,000	...	\$150,689.50 + 37.0%	\$500,000	

Married Filing Jointly or Qualifying Widow(er)				
Taxable Income			Of the amount	
Over -	But Not Over -	Tax Is:	over -	
\$0	\$18,650	10.0%	\$0	
\$18,650	\$75,900	\$1,865 + 15.0%	\$18,650	
\$75,900	\$153,100	\$10,452.50 + 25.0%	\$75,900	
\$153,100	\$233,350	\$29,752.50 + 28.0%	\$153,100	
\$233,350	\$416,700	\$52,222.50 + 33.0%	\$233,350	
\$416,700	\$470,700	\$112,728.00 + 35.0%	\$416,700	
\$470,700	...	\$131,628.00 + 39.6%	\$470,700	

Married Filing Jointly or Qualifying Widow(er)				
Taxable Income			Of the amount	
Over -	But Not Over -	Tax Is:	over -	
\$0	\$19,050	10.0%	\$0	
\$19,050	\$77,400	\$1,905.00 + 12.0%	\$19,050	
\$77,400	\$165,000	\$8,907.00 + 22.0%	\$77,400	
\$165,000	\$315,000	\$28,179.00 + 24.0%	\$165,000	
\$315,000	\$400,000	\$64,179.00 + 32.0%	\$315,000	
\$400,000	\$600,000	\$91,379.00 + 35.0%	\$400,000	
\$600,000	...	\$161,379.00 + 37.0%	\$600,000	

Tax Comparison
Individual Capital Gains Tax Rates
Before and After Tax Cuts and Jobs Act

2017

Single		
Of the Amount Over -	Taxable Income Not Over -	Capital Gain Tax Rates Is:
Zero	\$37,950.00	0.0%
Amount taxed at 0.00% Rate	\$418,400.00	15.0%
Amount taxed at 0.00% Rate or 15% Rate	...	20.0%

Married Filing Jointly or Qualifying Widow(er)		
Of the Amount Over -	Taxable Income Not Over -	Capital Gain Tax Rates Is:
Zero	\$75,900.00	0.0%
Amount taxed at 0.00% Rate	\$470,700.00	15.0%
Amount taxed at 0.00% Rate or 15% Rate	...	20.0%

2018

Single		
Of the Amount Over -	Taxable Income Not Over -	Capital Gain Tax Rates Is:
Zero	\$38,600.00	0.0%
Amount taxed at 0.00% Rate	\$239,500.00	15.0%
Amount taxed at 0.00% Rate or 15% Rate	...	20.0%

Married Filing Jointly or Qualifying Widow(er)		
Of the Amount Over -	Taxable Income Not Over -	Capital Gain Tax Rates Is:
Zero	\$77,200.00	0.0%
Amount taxed at 0.00% Rate	\$479,000.00	15.0%
Amount taxed at 0.00% Rate or 15% Rate	...	20.0%

**Tax Comparison
Corporate Tax Rates
Before and After Tax Cuts and Jobs Act**

2017

Corporate				
Taxable Income			Of the amount	
Over -	But Not Over -	Tax Is:	over -	
\$0	\$50,000	15.0%	\$0	
\$50,000	\$75,000	\$7,500 + 25.0%	\$50,000	
\$75,000	\$100,000	\$13,750 + 34.0%	\$75,000	
\$100,000	\$335,000	\$22,250 + 39.0%	\$100,000	
\$335,000	\$10,000,000	\$113,900 + 34.0%	\$335,000	
\$10,000,000	\$15,000,000	\$3,400,000 + 35.0%	\$10,000,000	
\$15,000,000	\$18,333,333	\$5,150,000 + 38.0%	\$15,000,000	
\$18,333,333	...	35.0%		

2018

Corporate				
Taxable Income			Of the amount	
Over -	But Not Over -	Tax Is:	over -	
\$0	...	21.0%	\$0	