

2020 income tax rate schedules*

Married taxpayer filing jointly/surviving spouse

If taxable income is:	The tax is:
\$0–\$19,750	10% of the taxable income
\$19,750–\$80,250	\$1,975.00 + 12% of excess over \$19,750
\$80,250–\$171,050	\$9,235.00 + 22% of excess over \$80,250
\$171,050–\$326,600	\$29,211.00 + 24% of excess over \$171,050
\$326,600–\$414,700	\$66,543.00 + 32% of excess over \$326,600
\$414,700–\$622,050	\$94,735.00 + 35% of excess over \$414,700
\$622,050 or more	\$167,307.50 + 37% of excess over \$622,050

Single Taxpayer

If taxable income is:	The tax is:
\$0–\$9,875	10% of the taxable income
\$9,875–\$40,125	\$987.50 + 12% of excess over \$9,875
\$40,125–\$85,525	\$4,617.50 + 22% of excess over \$40,125
\$85,525–\$163,300	\$14,605.50 + 24% of excess over \$85,525
\$163,300–\$207,350	\$33,271.50 + 32% of excess over \$163,300
\$207,350–\$518,400	\$47,367.50 + 35% of excess over \$207,350
\$518,400 or more	\$156,235.00 + 37% of excess over \$518,400

Head of household

If taxable income is:	The tax is:
\$0–\$14,100	10% of the taxable income
\$14,100–\$53,700	\$1,410.00 + 12% of excess over \$14,100
\$53,700–\$85,500	\$6,162.00 + 22% of excess over \$53,700
\$85,500–\$163,300	\$13,158.00 + 24% of excess over \$85,500
\$163,300–\$207,350	\$31,830.00 + 32% of excess over \$163,300
\$207,350–\$518,400	\$45,926.00 + 35% of excess over \$207,350
\$518,400 or more	\$154,793.50 + 37% of excess over \$518,400

Married taxpayer filing separately

If taxable income is:	The tax is:
\$0–\$9,875	10% of the taxable income
\$9,875–\$40,125	\$987.50 + 12% of excess over \$9,875
\$40,125–\$85,525	\$4,617.50 + 22% of excess over \$40,125
\$85,525–\$163,300	\$14,605.50 + 24% of excess over \$85,525
\$163,300–\$207,350	\$33,271.50 + 32% of excess over \$163,300
\$207,350–\$311,025	\$47,367.50 + 35% of excess over \$207,350
\$311,025 or more	\$83,653.75 + 37% of excess over \$311,025

* Taxable income is income after all deductions (including either itemized or standard deduction).