

2019 Tax Rates, Brackets and Amounts

Individual Taxpayers

If Taxable Income Is Between:	The Tax Due Is:
0 - \$9,700	10% of taxable income
\$9,701 - \$39,475	\$970 + 12% of the amount over \$9,700
\$39,476 - \$84,200	\$4,543 + 22% of the amount over \$39,475
\$84,201 - \$160,725	\$14,382.50 + 24% of the amount over \$84,200
\$160,726 - \$204,100	\$32,748.50 + 32% of the amount over \$160,725
\$204,101 - \$510,300	\$46,628.50 + 35% of the amount over \$204,100
\$510,301 +	\$153,798.50 + 37% of the amount over \$510,300

Married Individuals Filing Joint Returns and Surviving Spouses

If Taxable Income Is Between:	The Tax Due Is:
0 - \$19,400	10% of taxable income
\$19,401 - \$78,950	\$1,940 + 12% of the amount over \$19,400
\$78,951 - \$168,400	\$9,086 + 22% of the amount over \$78,950
\$168,401 - \$321,450	\$28,765 + 24% of the amount over \$168,400
\$321,451 - \$408,200	\$65,497 + 32% of the amount over \$321,450
\$408,201 - \$612,350	\$93,257 + 35% of the amount over \$408,200
\$612,351 +	\$164,709.50 + 37% of the amount over \$612,350

Heads of Household

If Taxable Income Is Between:	The Tax Due Is:
0 - \$13,850	10% of taxable income
\$13,851 - \$52,850	\$1,385 + 12% of the amount over \$13,850
\$52,851 - \$84,200	\$6,065 + 22% of the amount over \$52,850
\$84,201 - \$160,700	\$12,962 + 24% of the amount over \$84,200
\$160,701 - \$204,100	\$31,322 + 32% of the amount over \$160,700
\$204,001 - \$510,300	\$45,210 + 35% of the amount over \$204,100
\$510,301 +	\$152,380 + 37% of the amount over \$510,300

Married Filing Separately

If Taxable Income Is Between:	The Tax Due Is:
\$0 - \$9,700	10% of taxable income
\$9,701 - \$39,475	\$970 + 12% of the amount over \$9,700
\$39,476 - \$84,200	\$4,543 + 22% of the amount over \$39,475
\$84,201 - \$160,725	\$14,382.50 + 24% of the amount over \$84,200
\$160,726 - \$204,100	\$32,748.50 + 32% of the amount over \$160,725
\$204,101 - \$306,175	\$46,628.50 + 35% of the amount over \$204,100
\$306,176 +	\$82,354.75 + 37% of the amount over \$306,175

Trusts & Estates

If Taxable Income Is Between:	The Tax Due Is:
\$0 - \$2,600	10% of taxable income
\$2,601 - \$9,300	\$260 + 24% of the amount over \$2,600
\$9,301 - \$12,750	\$1,868 + 35% of the amount over \$9,300
\$12,751 +	\$3,075.50 + 37% of the amount over \$12,750

Tax Treatment of Dependent Child's Income (2019) ¹		
	Subject to Kiddie Tax Rules	Not Subject to Kiddie Tax Rules
Earned Income Only	\$0-12,200 Not taxed	\$0-\$12,200 Not taxed
	Over \$12,200 Child's rate	Over \$12,200 Child's rate
Unearned Income Only	\$0-1,050 Not taxed	\$0-1,050 Not taxed
	\$1,051-2,100 Child's rate	Over \$1,050 Child's rate
	Over \$2,100 Estates & trusts rate	
Both Earned and Unearned Income	<i>Unearned income:</i>	
	\$0-1,050 Not taxed	Total income <i>minus</i> the standard deduction Child's rate
	\$1,051-2,100 Child's rate	
	Over \$2,100 Estates & trusts rate	
<i>Earned income:</i>		
	Earned income <i>minus</i> remaining amount of standard deduction Child's rate	

¹ Assumes standard deduction exceeds itemized deductions and that the child is not blind. If itemized deductions are greater, less income may be subject to tax.
Note: See *Itemized deductions* if deductible expenses are greater than the \$12,200 standard deduction.

Filing Status	Standard Deduction Amount
Single	\$12,200
Married Filing Jointly & Surviving Spouse	\$24,400
Married Filing Separately	\$12,200
Head of Household	\$18,350