

Income Tax Brackets

Tax Year 2023

SINGLE

If taxable income is:

Not over \$11,000	10%
Over \$11,000 but not over \$44,725.....	12%
Over \$44,725 but not over \$95,375.....	22%
Over \$95,375 but not over \$182,100.....	24%
Over \$182,100 but not over \$231,250.....	32%
Over \$231,250 but not over \$578,125.....	35%
Over \$578,125.....	37%

HEAD OF HOUSEHOLD

If taxable income is:

Not over \$15,700	10%
Over \$15,700 but not over \$59,850.....	12%
Over \$59,850 but not over \$95,350.....	22%
Over \$95,350 but not over \$182,100.....	24%
Over \$182,100 but not over \$231,250.....	32%
Over \$231,250 but not over \$578,100.....	35%
Over \$578,100.....	37%

MARRIED FILING JOINT/QUALIFYING WIDOW(ER)

If taxable income is:

Not over \$22,000	10%
Over \$22,000 but not over \$89,450.....	12%
Over \$89,450 but not over \$190,750.....	22%
Over \$190,750 but not over \$364,200.....	24%
Over \$364,200 but not over \$462,500.....	32%
Over \$462,500 but not over \$693,750.....	35%
Over \$693,750.....	37%

Income Tax Brackets

Tax Year 2023

MARRIED FILING SEPARATELY

Not over \$11,000	10%
Over \$11,000 but not over \$44,725.....	12%
Over \$44,725 but not over \$95,375.....	22%
Over \$95,375 but not over \$182,100.....	24%
Over \$182,100 but not over \$231,250.....	32%
Over \$231,250 but not over \$346,875.....	35%
Over \$346,875.....	37%

ESTATES & TRUSTS

If taxable income is:

Not over \$2,900	10%
Over \$2,900 but not over \$10,550.....	24%
Over \$10,550 but not over \$14,450.....	35%
Over \$14,450.....	37%