

 Tax Year	Initial Percentage Rate	Threshold For Lowest Bracket	Top Percentage Rate	Threshold For Top Bracket
▶ 1913	1.00 %	\$20,000.00	7.00 %	\$500,000.00
▶ 1914	1.00 %	\$20,000.00	7.00 %	\$500,000.00
▶ 1915	1.00 %	\$20,000.00	7.00 %	\$500,000.00
▶ 1916	2.00 %	\$20,000.00	15.00 %	\$2,000,000.00
▶ 1917	2.00 %	\$2,000.00	67.00 %	\$2,000,000.00
▶ 1918	6.00 %	\$4,000.00	77.00 %	\$1,000,000.00
▶ 1919	4.00 %	\$4,000.00	73.00 %	\$1,000,000.00
▶ 1920	4.00 %	\$4,000.00	73.00 %	\$1,000,000.00
▶ 1921	4.00 %	\$4,000.00	73.00 %	\$1,000,000.00
▶ 1922	4.00 %	\$4,000.00	58.00 %	\$200,000.00
▶ 1923	3.00 %	\$4,000.00	43.50 %	\$200,000.00
▶ 1924	1.50 %	\$4,000.00	46.00 %	\$500,000.00
▶ 1925	1.13 %	\$4,000.00	25.00 %	\$100,000.00
▶ 1926	1.13 %	\$4,000.00	25.00 %	\$100,000.00
▶ 1927	1.13 %	\$4,000.00	25.00 %	\$100,000.00
▶ 1928	1.13 %	\$4,000.00	25.00 %	\$100,000.00
▶ 1929	0.38 %	\$4,000.00	24.00 %	\$100,000.00
▶ 1930	1.13 %	\$4,000.00	25.00 %	\$100,000.00
▶ 1931	1.13 %	\$4,000.00	25.00 %	\$100,000.00
▶ 1932	4.00 %	\$4,000.00	63.00 %	\$1,000,000.00
▶ 1933	4.00 %	\$4,000.00	63.00 %	\$1,000,000.00
▶ 1934	4.00 %	\$4,000.00	63.00 %	\$1,000,000.00
▶ 1935	4.00 %	\$4,000.00	63.00 %	\$1,000,000.00
▶ 1936	4.00 %	\$4,000.00	79.00 %	\$5,000,000.00
▶ 1937	4.00 %	\$4,000.00	79.00 %	\$5,000,000.00
▶ 1938	4.00 %	\$4,000.00	79.00 %	\$5,000,000.00
▶ 1939	4.00 %	\$4,000.00	79.00 %	\$5,000,000.00
▶ 1940	4.40 %	\$4,000.00	81.10 %	\$5,000,000.00
▶ 1941	10.00 %	\$2,000.00	81.00 %	\$5,000,000.00
▶ 1942	19.00 %	\$2,000.00	88.00 %	\$200,000.00
▶ 1943	19.00 %	\$2,000.00	88.00 %	\$200,000.00
▶ 1944	23.00 %	\$2,000.00	94.00 %	\$200,000.00
▶ 1945	23.00 %	\$2,000.00	94.00 %	\$200,000.00
▶ 1946	19.00 %	\$2,000.00	86.45 %	\$200,000.00
▶ 1947	19.00 %	\$2,000.00	86.45 %	\$200,000.00
▶ 1948	16.60 %	\$4,000.00	82.13 %	\$400,000.00
▶ 1949	16.60 %	\$4,000.00	82.13 %	\$400,000.00
▶ 1950	17.40 %	\$4,000.00	84.36 %	\$400,000.00
▶ 1951	20.40 %	\$4,000.00	91.00 %	\$400,000.00
▶ 1952	22.20 %	\$4,000.00	92.00 %	\$400,000.00
▶ 1953	22.20 %	\$4,000.00	92.00 %	\$400,000.00
▶ 1954	20.00 %	\$4,000.00	91.00 %	\$400,000.00
▶ 1955	20.00 %	\$4,000.00	91.00 %	\$400,000.00
▶ 1956	20.00 %	\$4,000.00	91.00 %	\$400,000.00
▶ 1957	20.00 %	\$4,000.00	91.00 %	\$400,000.00
▶ 1958	20.00 %	\$4,000.00	91.00 %	\$400,000.00

▶ 1959	20.00 %	\$4,000.00	91.00 %	\$400,000.00
▶ 1960	20.00 %	\$4,000.00	91.00 %	\$400,000.00
▶ 1961	20.00 %	\$4,000.00	91.00 %	\$400,000.00
▶ 1962	20.00 %	\$4,000.00	91.00 %	\$400,000.00
▶ 1963	20.00 %	\$4,000.00	91.00 %	\$400,000.00
▶ 1964	16.00 %	\$1,000.00	77.00 %	\$400,000.00
▶ 1965	14.00 %	\$1,000.00	70.00 %	\$200,000.00
▶ 1966	14.00 %	\$1,000.00	70.00 %	\$200,000.00
▶ 1967	14.00 %	\$1,000.00	70.00 %	\$200,000.00
▶ 1968	14.00 %	\$1,000.00	75.25 %	\$200,000.00
▶ 1969	14.00 %	\$1,000.00	77.00 %	\$200,000.00
▶ 1970	14.00 %	\$1,000.00	71.75 %	\$200,000.00
▶ 1971	14.00 %	\$1,000.00	70.00 %	\$200,000.00
▶ 1972	14.00 %	\$1,000.00	70.00 %	\$200,000.00
▶ 1973	14.00 %	\$1,000.00	70.00 %	\$200,000.00
▶ 1974	14.00 %	\$1,000.00	70.00 %	\$200,000.00
▶ 1975	14.00 %	\$1,000.00	70.00 %	\$200,000.00
▶ 1976	14.00 %	\$1,000.00	70.00 %	\$200,000.00
▶ 1977	14.00 %	\$3,200.00	70.00 %	\$203,200.00
▶ 1978	14.00 %	\$3,200.00	70.00 %	\$203,200.00
▶ 1979	14.00 %	\$3,400.00	70.00 %	\$215,400.00
▶ 1980	14.00 %	\$3,400.00	70.00 %	\$215,400.00
▶ 1981	14.00 %	\$3,400.00	69.13 %	\$215,400.00
▶ 1982	12.00 %	\$3,400.00	50.00 %	\$85,600.00
▶ 1983	11.00 %	\$3,400.00	50.00 %	\$109,400.00
▶ 1984	11.00 %	\$3,400.00	50.00 %	\$162,400.00
▶ 1985	11.00 %	\$3,540.00	50.00 %	\$169,020.00
▶ 1986	11.00 %	\$3,670.00	50.00 %	\$175,250.00
▶ 1987	11.00 %	\$3,000.00	38.50 %	\$90,000.00
▶ 1988	15.00 %	\$29,750.00	28.00 %	\$29,750.00
▶ 1989	15.00 %	\$30,950.00	28.00 %	\$30,950.00
▶ 1990	15.00 %	\$32,450.00	28.00 %	\$32,450.00
▶ 1991	15.00 %	\$34,000.00	31.00 %	\$82,150.00
▶ 1992	15.00 %	\$35,800.00	31.00 %	\$86,500.00
▶ 1993	15.00 %	\$36,900.00	39.60 %	\$250,000.00
▶ 1994	15.00 %	\$38,000.00	39.60 %	\$250,000.00
▶ 1995	15.00 %	\$39,000.00	39.60 %	\$256,500.00
▶ 1996	15.00 %	\$40,100.00	39.60 %	\$263,750.00
▶ 1997	15.00 %	\$41,200.00	39.60 %	\$271,050.00
▶ 1998	15.00 %	\$42,350.00	39.60 %	\$278,450.00
▶ 1999	15.00 %	\$43,050.00	39.60 %	\$283,150.00
▶ 2000	15.00 %	\$43,850.00	39.60 %	\$288,350.00
▶ 2001	10.00 %	\$6,000.00	39.10 %	\$297,350.00
▶ 2002	10.00 %	\$12,000.00	38.60 %	\$307,050.00
▶ 2003	10.00 %	\$14,000.00	35.00 %	\$311,950.00
▶ 2004	10.00 %	\$14,300.00	35.00 %	\$319,100.00
▶ 2005	10.00 %	\$14,600.00	35.00 %	\$326,450.00
▶ 2006	10.00 %	\$15,100.00	35.00 %	\$336,550.00

2007	10.00 %	\$15,650.00	35.00 %	\$349,700.00
2008	10.00 %	\$16,050.00	35.00 %	\$357,700.00
2009	10.00 %	\$16,700.00	35.00 %	\$372,950.00
2010	10.00 %	\$16,750.00	35.00 %	\$373,650.00
2011	10.00 %	\$17,000.00	35.00 %	\$379,150.00
2012	10.00 %	\$17,400.00	35.00 %	\$388,350.00
2013	10.00 %	\$17,850.00	39.60 %	\$450,000.00
2014	10.00 %	\$18,150.00	39.60 %	\$457,600.00
2015	10.00 %	\$18,450.00	39.60 %	\$464,850.00
2016	10.00 %	\$18,550.00	39.60 %	\$466,950.00