

2018 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Widow(er) with dependent child.

If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	
		Your tax is:				Your tax is:				Your tax is:				Your tax is:		
\$ 0		\$ 4,000				\$ 9,000				\$ 14,000						
				4,000 – 4,100	215	203			9,000 – 9,100	572	496			14,000 – 14,100	1,022	846
				4,100 – 4,200	222	208			9,100 – 9,200	581	503			14,100 – 14,200	1,031	853
				4,200 – 4,300	229	213			9,200 – 9,300	590	510			14,200 – 14,300	1,040	860
				4,300 – 4,400	236	218			9,300 – 9,400	599	517			14,300 – 14,400	1,049	867
				4,400 – 4,500	243	223			9,400 – 9,500	608	524			14,400 – 14,500	1,058	874
				4,500 – 4,600	250	228			9,500 – 9,600	617	531			14,500 – 14,600	1,067	881
				4,600 – 4,700	257	233			9,600 – 9,700	626	538			14,600 – 14,700	1,076	888
				4,700 – 4,800	264	238			9,700 – 9,800	635	545			14,700 – 14,800	1,085	895
0 – 20	20	0	0	4,800 – 4,900	271	243			9,800 – 9,900	644	552			14,800 – 14,900	1,094	902
20 – 50	50	2	2	4,900 – 5,000	278	248			9,900 – 10,000	653	559			14,900 – 15,000	1,103	909
\$ 50		\$ 5,000				\$ 10,000				\$ 15,000						
50 – 100	100	4	4	5,000 – 5,100	285	253			10,000 – 10,100	662	566			15,000 – 15,100	1,112	916
100 – 200	200	8	8	5,100 – 5,200	292	258			10,100 – 10,200	671	573			15,100 – 15,200	1,121	923
200 – 300	300	13	13	5,200 – 5,300	299	263			10,200 – 10,300	680	580			15,200 – 15,300	1,130	930
300 – 400	400	18	18	5,300 – 5,400	306	268			10,300 – 10,400	689	587			15,300 – 15,400	1,139	937
400 – 500	500	23	23	5,400 – 5,500	313	273			10,400 – 10,500	698	594			15,400 – 15,500	1,148	944
500 – 600	600	28	28	5,500 – 5,600	320	278			10,500 – 10,600	707	601			15,500 – 15,600	1,157	951
600 – 700	700	33	33	5,600 – 5,700	327	283			10,600 – 10,700	716	608			15,600 – 15,700	1,166	958
700 – 800	800	38	38	5,700 – 5,800	334	288			10,700 – 10,800	725	615			15,700 – 15,800	1,175	965
800 – 900	900	43	43	5,800 – 5,900	341	293			10,800 – 10,900	734	622			15,800 – 15,900	1,184	972
900 – 1,000	1,000	48	48	5,900 – 6,000	348	298			10,900 – 11,000	743	629			15,900 – 16,000	1,193	979
\$ 1,000		\$ 6,000				\$ 11,000				\$ 16,000						
1,000 – 1,100	1,100	53	53	6,000 – 6,100	355	303			11,000 – 11,100	752	636			16,000 – 16,100	1,202	986
1,100 – 1,200	1,200	58	58	6,100 – 6,200	362	308			11,100 – 11,200	761	643			16,100 – 16,200	1,211	993
1,200 – 1,300	1,300	63	63	6,200 – 6,300	369	313			11,200 – 11,300	770	650			16,200 – 16,300	1,220	1,000
1,300 – 1,400	1,400	68	68	6,300 – 6,400	376	318			11,300 – 11,400	779	657			16,300 – 16,400	1,229	1,007
1,400 – 1,500	1,500	73	73	6,400 – 6,500	383	323			11,400 – 11,500	788	664			16,400 – 16,500	1,238	1,014
1,500 – 1,600	1,600	78	78	6,500 – 6,600	390	328			11,500 – 11,600	797	671			16,500 – 16,600	1,247	1,021
1,600 – 1,700	1,700	83	83	6,600 – 6,700	397	333			11,600 – 11,700	806	678			16,600 – 16,700	1,256	1,028
1,700 – 1,800	1,800	88	88	6,700 – 6,800	404	338			11,700 – 11,800	815	685			16,700 – 16,800	1,265	1,035
1,800 – 1,900	1,900	93	93	6,800 – 6,900	411	343			11,800 – 11,900	824	692			16,800 – 16,900	1,274	1,042
1,900 – 2,000	2,000	98	98	6,900 – 7,000	418	349			11,900 – 12,000	833	699			16,900 – 17,000	1,283	1,049
\$ 2,000		\$ 7,000				\$ 12,000				\$ 17,000						
2,000 – 2,100	2,100	103	103	7,000 – 7,100	425	356			12,000 – 12,100	842	706			17,000 – 17,100	1,292	1,056
2,100 – 2,200	2,200	108	108	7,100 – 7,200	432	363			12,100 – 12,200	851	713			17,100 – 17,200	1,301	1,063
2,200 – 2,300	2,300	113	113	7,200 – 7,300	439	370			12,200 – 12,300	860	720			17,200 – 17,300	1,310	1,070
2,300 – 2,400	2,400	118	118	7,300 – 7,400	446	377			12,300 – 12,400	869	727			17,300 – 17,400	1,319	1,077
2,400 – 2,500	2,500	123	123	7,400 – 7,500	453	384			12,400 – 12,500	878	734			17,400 – 17,500	1,328	1,085
2,500 – 2,600	2,600	128	128	7,500 – 7,600	460	391			12,500 – 12,600	887	741			17,500 – 17,600	1,337	1,094
2,600 – 2,700	2,700	133	133	7,600 – 7,700	467	398			12,600 – 12,700	896	748			17,600 – 17,700	1,346	1,103
2,700 – 2,800	2,800	138	138	7,700 – 7,800	474	405			12,700 – 12,800	905	755			17,700 – 17,800	1,355	1,112
2,800 – 2,900	2,900	143	143	7,800 – 7,900	481	412			12,800 – 12,900	914	762			17,800 – 17,900	1,364	1,121
2,900 – 3,000	3,000	148	148	7,900 – 8,000	488	419			12,900 – 13,000	923	769			17,900 – 18,000	1,373	1,130
\$ 3,000		\$ 8,000				\$ 13,000				\$ 18,000						
3,000 – 3,100	3,100	153	153	8,000 – 8,100	495	426			13,000 – 13,100	932	776			18,000 – 18,100	1,382	1,139
3,100 – 3,200	3,200	158	158	8,100 – 8,200	502	433			13,100 – 13,200	941	783			18,100 – 18,200	1,391	1,148
3,200 – 3,300	3,300	163	163	8,200 – 8,300	509	440			13,200 – 13,300	950	790			18,200 – 18,300	1,400	1,157
3,300 – 3,400	3,400	168	168	8,300 – 8,400	516	447			13,300 – 13,400	959	797			18,300 – 18,400	1,409	1,166
3,400 – 3,500	3,500	173	173	8,400 – 8,500	523	454			13,400 – 13,500	968	804			18,400 – 18,500	1,418	1,175
3,500 – 3,600	3,600	180	178	8,500 – 8,600	530	461			13,500 – 13,600	977	811			18,500 – 18,600	1,427	1,184
3,600 – 3,700	3,700	187	183	8,600 – 8,700	537	468			13,600 – 13,700	986	818			18,600 – 18,700	1,436	1,193
3,700 – 3,800	3,800	194	188	8,700 – 8,800	545	475			13,700 – 13,800	995	825			18,700 – 18,800	1,445	1,202
3,800 – 3,900	3,900	201	193	8,800 – 8,900	554	482			13,800 – 13,900	1,004	832			18,800 – 18,900	1,454	1,211
3,900 – 4,000	4,000	208	198	8,900 – 9,000	563	489			13,900 – 14,000	1,013	839			18,900 – 19,000	1,463	1,220

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- Head of household.
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At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J								
		Your tax is:				Your tax is:				Your tax is:				Your tax is:									
\$ 19,000				\$ 24,000				\$ 29,000				\$ 34,000											
19,000 – 19,100	1,472	1,229	24,000 – 24,100	1,922	1,679	29,000 – 29,100	2,372	2,129	34,000 – 34,100	2,822	2,579	19,100 – 19,200	1,481	1,238	24,100 – 24,200	1,931	1,688	29,100 – 29,200	2,381	2,138	34,100 – 34,200	2,831	2,588
19,200 – 19,300	1,490	1,247	24,200 – 24,300	1,940	1,697	29,200 – 29,300	2,390	2,147	34,200 – 34,300	2,840	2,597	19,300 – 19,400	1,499	1,256	24,300 – 24,400	1,949	1,706	29,300 – 29,400	2,399	2,156	34,300 – 34,400	2,849	2,606
19,400 – 19,500	1,508	1,265	24,400 – 24,500	1,958	1,715	29,400 – 29,500	2,408	2,165	34,400 – 34,500	2,858	2,615	19,500 – 19,600	1,517	1,274	24,500 – 24,600	1,967	1,724	29,500 – 29,600	2,417	2,174	34,500 – 34,600	2,867	2,624
19,600 – 19,700	1,526	1,283	24,600 – 24,700	1,976	1,733	29,600 – 29,700	2,426	2,183	34,600 – 34,700	2,876	2,633	19,700 – 19,800	1,535	1,292	24,700 – 24,800	1,985	1,742	29,700 – 29,800	2,435	2,192	34,700 – 34,800	2,885	2,642
19,800 – 19,900	1,544	1,301	24,800 – 24,900	1,994	1,751	29,800 – 29,900	2,444	2,201	34,800 – 34,900	2,894	2,651	19,900 – 20,000	1,553	1,310	24,900 – 25,000	2,003	1,760	29,900 – 30,000	2,453	2,210	34,900 – 35,000	2,903	2,660
\$ 20,000				\$ 25,000				\$ 30,000				\$ 35,000											
20,000 – 20,100	1,562	1,319	25,000 – 25,100	2,012	1,769	30,000 – 30,100	2,462	2,219	35,000 – 35,100	2,912	2,669	20,100 – 20,200	1,571	1,328	25,100 – 25,200	2,021	1,778	30,100 – 30,200	2,471	2,228	35,100 – 35,200	2,921	2,678
20,200 – 20,300	1,580	1,337	25,200 – 25,300	2,030	1,787	30,200 – 30,300	2,480	2,237	35,200 – 35,300	2,930	2,687	20,300 – 20,400	1,589	1,346	25,300 – 25,400	2,039	1,796	30,300 – 30,400	2,489	2,246	35,300 – 35,400	2,939	2,696
20,400 – 20,500	1,598	1,355	25,400 – 25,500	2,048	1,805	30,400 – 30,500	2,498	2,255	35,400 – 35,500	2,948	2,705	20,500 – 20,600	1,607	1,364	25,500 – 25,600	2,057	1,814	30,500 – 30,600	2,507	2,264	35,500 – 35,600	2,957	2,714
20,600 – 20,700	1,616	1,373	25,600 – 25,700	2,066	1,823	30,600 – 30,700	2,516	2,273	35,600 – 35,700	2,966	2,723	20,700 – 20,800	1,625	1,382	25,700 – 25,800	2,075	1,832	30,700 – 30,800	2,525	2,282	35,700 – 35,800	2,975	2,732
20,800 – 20,900	1,634	1,391	25,800 – 25,900	2,084	1,841	30,800 – 30,900	2,534	2,291	35,800 – 35,900	2,984	2,741	20,900 – 21,000	1,643	1,400	25,900 – 26,000	2,093	1,850	30,900 – 31,000	2,543	2,300	35,900 – 36,000	2,993	2,750
\$ 21,000				\$ 26,000				\$ 31,000				\$ 36,000											
21,000 – 21,100	1,652	1,409	26,000 – 26,100	2,102	1,859	31,000 – 31,100	2,552	2,309	36,000 – 36,100	3,002	2,759	21,100 – 21,200	1,661	1,418	26,100 – 26,200	2,111	1,868	31,100 – 31,200	2,561	2,318	36,100 – 36,200	3,011	2,768
21,200 – 21,300	1,670	1,427	26,200 – 26,300	2,120	1,877	31,200 – 31,300	2,570	2,327	36,200 – 36,300	3,020	2,777	21,300 – 21,400	1,679	1,436	26,300 – 26,400	2,129	1,886	31,300 – 31,400	2,579	2,336	36,300 – 36,400	3,029	2,786
21,400 – 21,500	1,688	1,445	26,400 – 26,500	2,138	1,895	31,400 – 31,500	2,588	2,345	36,400 – 36,500	3,038	2,795	21,500 – 21,600	1,697	1,454	26,500 – 26,600	2,147	1,904	31,500 – 31,600	2,597	2,354	36,500 – 36,600	3,047	2,804
21,600 – 21,700	1,706	1,463	26,600 – 26,700	2,156	1,913	31,600 – 31,700	2,606	2,363	36,600 – 36,700	3,056	2,813	21,700 – 21,800	1,715	1,472	26,700 – 26,800	2,165	1,922	31,700 – 31,800	2,615	2,372	36,700 – 36,800	3,065	2,822
21,800 – 21,900	1,724	1,481	26,800 – 26,900	2,174	1,931	31,800 – 31,900	2,624	2,381	36,800 – 36,900	3,074	2,831	21,900 – 22,000	1,733	1,490	26,900 – 27,000	2,183	1,940	31,900 – 32,000	2,633	2,390	36,900 – 37,000	3,083	2,840
\$ 22,000				\$ 27,000				\$ 32,000				\$ 37,000											
22,000 – 22,100	1,742	1,499	27,000 – 27,100	2,192	1,949	32,000 – 32,100	2,642	2,399	37,000 – 37,100	3,092	2,849	22,100 – 22,200	1,751	1,508	27,100 – 27,200	2,201	1,958	32,100 – 32,200	2,651	2,408	37,100 – 37,200	3,101	2,858
22,200 – 22,300	1,760	1,517	27,200 – 27,300	2,210	1,967	32,200 – 32,300	2,660	2,417	37,200 – 37,300	3,110	2,867	22,300 – 22,400	1,769	1,526	27,300 – 27,400	2,219	1,976	32,300 – 32,400	2,669	2,426	37,300 – 37,400	3,119	2,876
22,400 – 22,500	1,778	1,535	27,400 – 27,500	2,228	1,985	32,400 – 32,500	2,678	2,435	37,400 – 37,500	3,128	2,885	22,500 – 22,600	1,787	1,544	27,500 – 27,600	2,237	1,994	32,500 – 32,600	2,687	2,444	37,500 – 37,600	3,137	2,894
22,600 – 22,700	1,796	1,553	27,600 – 27,700	2,246	2,003	32,600 – 32,700	2,696	2,453	37,600 – 37,700	3,146	2,903	22,700 – 22,800	1,805	1,562	27,700 – 27,800	2,255	2,012	32,700 – 32,800	2,705	2,462	37,700 – 37,800	3,155	2,912
22,800 – 22,900	1,814	1,571	27,800 – 27,900	2,264	2,021	32,800 – 32,900	2,714	2,471	37,800 – 37,900	3,164	2,921	22,900 – 23,000	1,823	1,580	27,900 – 28,000	2,273	2,030	32,900 – 33,000	2,723	2,480	37,900 – 38,000	3,173	2,930
\$ 23,000				\$ 28,000				\$ 33,000				\$ 38,000											
23,000 – 23,100	1,832	1,589	28,000 – 28,100	2,282	2,039	33,000 – 33,100	2,732	2,489	38,000 – 38,100	3,182	2,939	23,100 – 23,200	1,841	1,598	28,100 – 28,200	2,291	2,048	33,100 – 33,200	2,741	2,498	38,100 – 38,200	3,191	2,948
23,200 – 23,300	1,850	1,607	28,200 – 28,300	2,300	2,057	33,200 – 33,300	2,750	2,507	38,200 – 38,300	3,200	2,957	23,300 – 23,400	1,859	1,616	28,300 – 28,400	2,309	2,066	33,300 – 33,400	2,759	2,516	38,300 – 38,400	3,209	2,966
23,400 – 23,500	1,868	1,625	28,400 – 28,500	2,318	2,075	33,400 – 33,500	2,768	2,525	38,400 – 38,500	3,218	2,975	23,500 – 23,600	1,877	1,634	28,500 – 28,600	2,327	2,084	33,500 – 33,600	2,777	2,534	38,500 – 38,600	3,227	2,984
23,600 – 23,700	1,886	1,643	28,600 – 28,700	2,336	2,093	33,600 – 33,700	2,786	2,543	38,600 – 38,700	3,236	2,993	23,700 – 23,800	1,895	1,652	28,700 – 28,800	2,345	2,102	33,700 – 33,800	2,795	2,552	38,700 – 38,800	3,245	3,002
23,800 – 23,900	1,904	1,661	28,800 – 28,900	2,354	2,111	33,800 – 33,900	2,804	2,561	38,800 – 38,900	3,254	3,011	23,900 – 24,000	1,913	1,670	28,900 – 29,000	2,363	2,120	33,900 – 34,000	2,813	2,570	38,900 – 39,000	3,263	3,020

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- Married filing jointly.
- Head of household.
- Widow(er) with dependent child.

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At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J								
		Your tax is:				Your tax is:				Your tax is:				Your tax is:									
\$ 39,000				\$ 42,000				\$ 45,000				\$ 48,000											
39,000 – 39,100	3,272	3,029	42,000 – 42,100	3,542	3,299	45,000 – 45,100	3,812	3,569	48,000 – 48,100	4,082	3,839	39,100 – 39,200	3,281	3,038	42,100 – 42,200	3,551	3,308	45,100 – 45,200	3,821	3,578	48,100 – 48,200	4,091	3,848
39,200 – 39,300	3,290	3,047	42,200 – 42,300	3,560	3,317	45,200 – 45,300	3,830	3,587	48,200 – 48,300	4,100	3,857	39,300 – 39,400	3,299	3,056	42,300 – 42,400	3,569	3,326	45,300 – 45,400	3,839	3,596	48,300 – 48,400	4,109	3,866
39,400 – 39,500	3,308	3,065	42,400 – 42,500	3,578	3,335	45,400 – 45,500	3,848	3,605	48,400 – 48,500	4,118	3,875	39,500 – 39,600	3,317	3,074	42,500 – 42,600	3,587	3,344	45,500 – 45,600	3,857	3,614	48,500 – 48,600	4,127	3,884
39,600 – 39,700	3,326	3,083	42,600 – 42,700	3,596	3,353	45,600 – 45,700	3,866	3,623	48,600 – 48,700	4,136	3,893	39,700 – 39,800	3,335	3,092	42,700 – 42,800	3,605	3,362	45,700 – 45,800	3,875	3,632	48,700 – 48,800	4,145	3,902
39,800 – 39,900	3,344	3,101	42,800 – 42,900	3,614	3,371	45,800 – 45,900	3,884	3,641	48,800 – 48,900	4,154	3,911	39,900 – 40,000	3,353	3,110	42,900 – 43,000	3,623	3,380	45,900 – 46,000	3,893	3,650	48,900 – 49,000	4,163	3,920
\$ 40,000				\$ 43,000				\$ 46,000				\$ 49,000											
40,000 – 40,100	3,362	3,119	43,000 – 43,100	3,632	3,389	46,000 – 46,100	3,902	3,659	49,000 – 49,100	4,172	3,929	40,100 – 40,200	3,371	3,128	43,100 – 43,200	3,641	3,398	46,100 – 46,200	3,911	3,668	49,100 – 49,200	4,181	3,938
40,200 – 40,300	3,380	3,137	43,200 – 43,300	3,650	3,407	46,200 – 46,300	3,920	3,677	49,200 – 49,300	4,190	3,947	40,300 – 40,400	3,389	3,146	43,300 – 43,400	3,659	3,416	46,300 – 46,400	3,929	3,686	49,300 – 49,400	4,199	3,956
40,400 – 40,500	3,398	3,155	43,400 – 43,500	3,668	3,425	46,400 – 46,500	3,938	3,695	49,400 – 49,500	4,208	3,965	40,500 – 40,600	3,407	3,164	43,500 – 43,600	3,677	3,434	46,500 – 46,600	3,947	3,704	49,500 – 49,600	4,217	3,974
40,600 – 40,700	3,416	3,173	43,600 – 43,700	3,686	3,443	46,600 – 46,700	3,956	3,713	49,600 – 49,700	4,226	3,983	40,700 – 40,800	3,425	3,182	43,700 – 43,800	3,695	3,452	46,700 – 46,800	3,965	3,722	49,700 – 49,800	4,235	3,992
40,800 – 40,900	3,434	3,191	43,800 – 43,900	3,704	3,461	46,800 – 46,900	3,974	3,731	49,800 – 49,900	4,244	4,001	40,900 – 41,000	3,443	3,200	43,900 – 44,000	3,713	3,470	46,900 – 47,000	3,983	3,740	49,900 – 50,000	4,253	4,010
\$ 41,000				\$ 44,000				\$ 47,000															
41,000 – 41,100	3,452	3,209	44,000 – 44,100	3,722	3,479	47,000 – 47,100	3,992	3,749	41,100 – 41,200	3,461	3,218	44,100 – 44,200	3,731	3,488	47,100 – 47,200	4,001	3,758						
41,200 – 41,300	3,470	3,227	44,200 – 44,300	3,740	3,497	47,200 – 47,300	4,010	3,767	41,300 – 41,400	3,479	3,236	44,300 – 44,400	3,749	3,506	47,300 – 47,400	4,019	3,776						
41,400 – 41,500	3,488	3,245	44,400 – 44,500	3,758	3,515	47,400 – 47,500	4,028	3,785	41,500 – 41,600	3,497	3,254	44,500 – 44,600	3,767	3,524	47,500 – 47,600	4,037	3,794						
41,600 – 41,700	3,506	3,263	44,600 – 44,700	3,776	3,533	47,600 – 47,700	4,046	3,803	41,700 – 41,800	3,515	3,272	44,700 – 44,800	3,785	3,542	47,700 – 47,800	4,055	3,812						
41,800 – 41,900	3,524	3,281	44,800 – 44,900	3,794	3,551	47,800 – 47,900	4,064	3,821	41,900 – 42,000	3,533	3,290	44,900 – 45,000	3,803	3,560	47,900 – 48,000	4,073	3,830						

2018 Tax rate charts

Chart S: For persons filing single or married/RDP filing separately—

If your taxable income is \$50,000 or more but not over \$125,000 your tax is \$4,257 plus 9% of excess over \$50,000

If your taxable income is over \$125,000 your tax is \$11,007 plus 9.9% of excess over \$125,000

Chart J: For persons filing jointly, head of household, or qualifying widow(er) with dependent child—

If your taxable income is \$50,000 or more but not over \$250,000 your tax is \$4,014 plus 9% of excess over \$50,000

If your taxable income is over \$250,000 your tax is \$22,014 plus 9.9% of excess over \$250,000