

2019 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	213	203			9,000 – 9,100	566	492			14,000 – 14,100	1,016	842
				4,100 – 4,200	220	208			9,100 – 9,200	575	499			14,100 – 14,200	1,025	849
				4,200 – 4,300	227	213			9,200 – 9,300	584	506			14,200 – 14,300	1,034	856
				4,300 – 4,400	234	218			9,300 – 9,400	593	513			14,300 – 14,400	1,043	863
				4,400 – 4,500	241	223			9,400 – 9,500	602	520			14,400 – 14,500	1,052	870
				4,500 – 4,600	248	228			9,500 – 9,600	611	527			14,500 – 14,600	1,061	877
				4,600 – 4,700	255	233			9,600 – 9,700	620	534			14,600 – 14,700	1,070	884
				4,700 – 4,800	262	238			9,700 – 9,800	629	541			14,700 – 14,800	1,079	891
0 – 20	20	0	0	4,800 – 4,900	269	243			9,800 – 9,900	638	548			14,800 – 14,900	1,088	898
20 – 50	50	2	2	4,900 – 5,000	276	248			9,900 – 10,000	647	555			14,900 – 15,000	1,097	905
\$ 50		\$ 5,000				\$ 10,000				\$ 15,000						
50 – 100	100	4	4	5,000 – 5,100	283	253			10,000 – 10,100	656	562			15,000 – 15,100	1,106	912
100 – 200	200	8	8	5,100 – 5,200	290	258			10,100 – 10,200	665	569			15,100 – 15,200	1,115	919
200 – 300	300	13	13	5,200 – 5,300	297	263			10,200 – 10,300	674	576			15,200 – 15,300	1,124	926
300 – 400	400	18	18	5,300 – 5,400	304	268			10,300 – 10,400	683	583			15,300 – 15,400	1,133	933
400 – 500	500	23	23	5,400 – 5,500	311	273			10,400 – 10,500	692	590			15,400 – 15,500	1,142	940
500 – 600	600	28	28	5,500 – 5,600	318	278			10,500 – 10,600	701	597			15,500 – 15,600	1,151	947
600 – 700	700	33	33	5,600 – 5,700	325	283			10,600 – 10,700	710	604			15,600 – 15,700	1,160	954
700 – 800	800	38	38	5,700 – 5,800	332	288			10,700 – 10,800	719	611			15,700 – 15,800	1,169	961
800 – 900	900	43	43	5,800 – 5,900	339	293			10,800 – 10,900	728	618			15,800 – 15,900	1,178	968
900 – 1,000	1,000	48	48	5,900 – 6,000	346	298			10,900 – 11,000	737	625			15,900 – 16,000	1,187	975
\$ 1,000		\$ 6,000				\$ 11,000				\$ 16,000						
1,000 – 1,100	1,100	53	53	6,000 – 6,100	353	303			11,000 – 11,100	746	632			16,000 – 16,100	1,196	982
1,100 – 1,200	1,200	58	58	6,100 – 6,200	360	308			11,100 – 11,200	755	639			16,100 – 16,200	1,205	989
1,200 – 1,300	1,300	63	63	6,200 – 6,300	367	313			11,200 – 11,300	764	646			16,200 – 16,300	1,214	996
1,300 – 1,400	1,400	68	68	6,300 – 6,400	374	318			11,300 – 11,400	773	653			16,300 – 16,400	1,223	1,003
1,400 – 1,500	1,500	73	73	6,400 – 6,500	381	323			11,400 – 11,500	782	660			16,400 – 16,500	1,232	1,010
1,500 – 1,600	1,600	78	78	6,500 – 6,600	388	328			11,500 – 11,600	791	667			16,500 – 16,600	1,241	1,017
1,600 – 1,700	1,700	83	83	6,600 – 6,700	395	333			11,600 – 11,700	800	674			16,600 – 16,700	1,250	1,024
1,700 – 1,800	1,800	88	88	6,700 – 6,800	402	338			11,700 – 11,800	809	681			16,700 – 16,800	1,259	1,031
1,800 – 1,900	1,900	93	93	6,800 – 6,900	409	343			11,800 – 11,900	818	688			16,800 – 16,900	1,268	1,038
1,900 – 2,000	2,000	98	98	6,900 – 7,000	416	348			11,900 – 12,000	827	695			16,900 – 17,000	1,277	1,045
\$ 2,000		\$ 7,000				\$ 12,000				\$ 17,000						
2,000 – 2,100	2,100	103	103	7,000 – 7,100	423	353			12,000 – 12,100	836	702			17,000 – 17,100	1,286	1,052
2,100 – 2,200	2,200	108	108	7,100 – 7,200	430	359			12,100 – 12,200	845	709			17,100 – 17,200	1,295	1,059
2,200 – 2,300	2,300	113	113	7,200 – 7,300	437	366			12,200 – 12,300	854	716			17,200 – 17,300	1,304	1,066
2,300 – 2,400	2,400	118	118	7,300 – 7,400	444	373			12,300 – 12,400	863	723			17,300 – 17,400	1,313	1,073
2,400 – 2,500	2,500	123	123	7,400 – 7,500	451	380			12,400 – 12,500	872	730			17,400 – 17,500	1,322	1,080
2,500 – 2,600	2,600	128	128	7,500 – 7,600	458	387			12,500 – 12,600	881	737			17,500 – 17,600	1,331	1,087
2,600 – 2,700	2,700	133	133	7,600 – 7,700	465	394			12,600 – 12,700	890	744			17,600 – 17,700	1,340	1,094
2,700 – 2,800	2,800	138	138	7,700 – 7,800	472	401			12,700 – 12,800	899	751			17,700 – 17,800	1,349	1,101
2,800 – 2,900	2,900	143	143	7,800 – 7,900	479	408			12,800 – 12,900	908	758			17,800 – 17,900	1,358	1,109
2,900 – 3,000	3,000	148	148	7,900 – 8,000	486	415			12,900 – 13,000	917	765			17,900 – 18,000	1,367	1,118
\$ 3,000		\$ 8,000				\$ 13,000				\$ 18,000						
3,000 – 3,100	3,100	153	153	8,000 – 8,100	493	422			13,000 – 13,100	926	772			18,000 – 18,100	1,376	1,127
3,100 – 3,200	3,200	158	158	8,100 – 8,200	500	429			13,100 – 13,200	935	779			18,100 – 18,200	1,385	1,136
3,200 – 3,300	3,300	163	163	8,200 – 8,300	507	436			13,200 – 13,300	944	786			18,200 – 18,300	1,394	1,145
3,300 – 3,400	3,400	168	168	8,300 – 8,400	514	443			13,300 – 13,400	953	793			18,300 – 18,400	1,403	1,154
3,400 – 3,500	3,500	173	173	8,400 – 8,500	521	450			13,400 – 13,500	962	800			18,400 – 18,500	1,412	1,163
3,500 – 3,600	3,600	178	178	8,500 – 8,600	528	457			13,500 – 13,600	971	807			18,500 – 18,600	1,421	1,172
3,600 – 3,700	3,700	185	183	8,600 – 8,700	535	464			13,600 – 13,700	980	814			18,600 – 18,700	1,430	1,181
3,700 – 3,800	3,800	192	188	8,700 – 8,800	542	471			13,700 – 13,800	989	821			18,700 – 18,800	1,439	1,190
3,800 – 3,900	3,900	199	193	8,800 – 8,900	549	478			13,800 – 13,900	998	828			18,800 – 18,900	1,448	1,199
3,900 – 4,000	4,000	206	198	8,900 – 9,000	557	485			13,900 – 14,000	1,007	835			18,900 – 19,000	1,457	1,208

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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	1,466	1,217	24,000 – 24,100	1,916	1,667	29,000 – 29,100	2,366	2,117	34,000 – 34,100	2,816	2,567	19,100 – 19,200	1,475	1,226	24,100 – 24,200	1,925	1,676	29,100 – 29,200	2,375	2,126	34,100 – 34,200	2,825	2,576
19,200 – 19,300	1,484	1,235	24,200 – 24,300	1,934	1,685	29,200 – 29,300	2,384	2,135	34,200 – 34,300	2,834	2,585	19,300 – 19,400	1,493	1,244	24,300 – 24,400	1,943	1,694	29,300 – 29,400	2,393	2,144	34,300 – 34,400	2,843	2,594
19,400 – 19,500	1,502	1,253	24,400 – 24,500	1,952	1,703	29,400 – 29,500	2,402	2,153	34,400 – 34,500	2,852	2,603	19,500 – 19,600	1,511	1,262	24,500 – 24,600	1,961	1,712	29,500 – 29,600	2,411	2,162	34,500 – 34,600	2,861	2,612
19,600 – 19,700	1,520	1,271	24,600 – 24,700	1,970	1,721	29,600 – 29,700	2,420	2,171	34,600 – 34,700	2,870	2,621	19,700 – 19,800	1,529	1,280	24,700 – 24,800	1,979	1,730	29,700 – 29,800	2,429	2,180	34,700 – 34,800	2,879	2,630
19,800 – 19,900	1,538	1,289	24,800 – 24,900	1,988	1,739	29,800 – 29,900	2,438	2,189	34,800 – 34,900	2,888	2,639	19,900 – 20,000	1,547	1,298	24,900 – 25,000	1,997	1,748	29,900 – 30,000	2,447	2,198	34,900 – 35,000	2,897	2,648
\$ 20,000				\$ 25,000				\$ 30,000				\$ 35,000											
20,000 – 20,100	1,556	1,307	25,000 – 25,100	2,006	1,757	30,000 – 30,100	2,456	2,207	35,000 – 35,100	2,906	2,657	20,100 – 20,200	1,565	1,316	25,100 – 25,200	2,015	1,766	30,100 – 30,200	2,465	2,216	35,100 – 35,200	2,915	2,666
20,200 – 20,300	1,574	1,325	25,200 – 25,300	2,024	1,775	30,200 – 30,300	2,474	2,225	35,200 – 35,300	2,924	2,675	20,300 – 20,400	1,583	1,334	25,300 – 25,400	2,033	1,784	30,300 – 30,400	2,483	2,234	35,300 – 35,400	2,933	2,684
20,400 – 20,500	1,592	1,343	25,400 – 25,500	2,042	1,793	30,400 – 30,500	2,492	2,243	35,400 – 35,500	2,942	2,693	20,500 – 20,600	1,601	1,352	25,500 – 25,600	2,051	1,802	30,500 – 30,600	2,501	2,252	35,500 – 35,600	2,951	2,702
20,600 – 20,700	1,610	1,361	25,600 – 25,700	2,060	1,811	30,600 – 30,700	2,510	2,261	35,600 – 35,700	2,960	2,711	20,700 – 20,800	1,619	1,370	25,700 – 25,800	2,069	1,820	30,700 – 30,800	2,519	2,270	35,700 – 35,800	2,969	2,720
20,800 – 20,900	1,628	1,379	25,800 – 25,900	2,078	1,829	30,800 – 30,900	2,528	2,279	35,800 – 35,900	2,978	2,729	20,900 – 21,000	1,637	1,388	25,900 – 26,000	2,087	1,838	30,900 – 31,000	2,537	2,288	35,900 – 36,000	2,987	2,738
\$ 21,000				\$ 26,000				\$ 31,000				\$ 36,000											
21,000 – 21,100	1,646	1,397	26,000 – 26,100	2,096	1,847	31,000 – 31,100	2,546	2,297	36,000 – 36,100	2,996	2,747	21,100 – 21,200	1,655	1,406	26,100 – 26,200	2,105	1,856	31,100 – 31,200	2,555	2,306	36,100 – 36,200	3,005	2,756
21,200 – 21,300	1,664	1,415	26,200 – 26,300	2,114	1,865	31,200 – 31,300	2,564	2,315	36,200 – 36,300	3,014	2,765	21,300 – 21,400	1,673	1,424	26,300 – 26,400	2,123	1,874	31,300 – 31,400	2,573	2,324	36,300 – 36,400	3,023	2,774
21,400 – 21,500	1,682	1,433	26,400 – 26,500	2,132	1,883	31,400 – 31,500	2,582	2,333	36,400 – 36,500	3,032	2,783	21,500 – 21,600	1,691	1,442	26,500 – 26,600	2,141	1,892	31,500 – 31,600	2,591	2,342	36,500 – 36,600	3,041	2,792
21,600 – 21,700	1,700	1,451	26,600 – 26,700	2,150	1,901	31,600 – 31,700	2,600	2,351	36,600 – 36,700	3,050	2,801	21,700 – 21,800	1,709	1,460	26,700 – 26,800	2,159	1,910	31,700 – 31,800	2,609	2,360	36,700 – 36,800	3,059	2,810
21,800 – 21,900	1,718	1,469	26,800 – 26,900	2,168	1,919	31,800 – 31,900	2,618	2,369	36,800 – 36,900	3,068	2,819	21,900 – 22,000	1,727	1,478	26,900 – 27,000	2,177	1,928	31,900 – 32,000	2,627	2,378	36,900 – 37,000	3,077	2,828
\$ 22,000				\$ 27,000				\$ 32,000				\$ 37,000											
22,000 – 22,100	1,736	1,487	27,000 – 27,100	2,186	1,937	32,000 – 32,100	2,636	2,387	37,000 – 37,100	3,086	2,837	22,100 – 22,200	1,745	1,496	27,100 – 27,200	2,195	1,946	32,100 – 32,200	2,645	2,396	37,100 – 37,200	3,095	2,846
22,200 – 22,300	1,754	1,505	27,200 – 27,300	2,204	1,955	32,200 – 32,300	2,654	2,405	37,200 – 37,300	3,104	2,855	22,300 – 22,400	1,763	1,514	27,300 – 27,400	2,213	1,964	32,300 – 32,400	2,663	2,414	37,300 – 37,400	3,113	2,864
22,400 – 22,500	1,772	1,523	27,400 – 27,500	2,222	1,973	32,400 – 32,500	2,672	2,423	37,400 – 37,500	3,122	2,873	22,500 – 22,600	1,781	1,532	27,500 – 27,600	2,231	1,982	32,500 – 32,600	2,681	2,432	37,500 – 37,600	3,131	2,882
22,600 – 22,700	1,790	1,541	27,600 – 27,700	2,240	1,991	32,600 – 32,700	2,690	2,441	37,600 – 37,700	3,140	2,891	22,700 – 22,800	1,799	1,550	27,700 – 27,800	2,249	2,000	32,700 – 32,800	2,699	2,450	37,700 – 37,800	3,149	2,900
22,800 – 22,900	1,808	1,559	27,800 – 27,900	2,258	2,009	32,800 – 32,900	2,708	2,459	37,800 – 37,900	3,158	2,909	22,900 – 23,000	1,817	1,568	27,900 – 28,000	2,267	2,018	32,900 – 33,000	2,717	2,468	37,900 – 38,000	3,167	2,918
\$ 23,000				\$ 28,000				\$ 33,000				\$ 38,000											
23,000 – 23,100	1,826	1,577	28,000 – 28,100	2,276	2,027	33,000 – 33,100	2,726	2,477	38,000 – 38,100	3,176	2,927	23,100 – 23,200	1,835	1,586	28,100 – 28,200	2,285	2,036	33,100 – 33,200	2,735	2,486	38,100 – 38,200	3,185	2,936
23,200 – 23,300	1,844	1,595	28,200 – 28,300	2,294	2,045	33,200 – 33,300	2,744	2,495	38,200 – 38,300	3,194	2,945	23,300 – 23,400	1,853	1,604	28,300 – 28,400	2,303	2,054	33,300 – 33,400	2,753	2,504	38,300 – 38,400	3,203	2,954
23,400 – 23,500	1,862	1,613	28,400 – 28,500	2,312	2,063	33,400 – 33,500	2,762	2,513	38,400 – 38,500	3,212	2,963	23,500 – 23,600	1,871	1,622	28,500 – 28,600	2,321	2,072	33,500 – 33,600	2,771	2,522	38,500 – 38,600	3,221	2,972
23,600 – 23,700	1,880	1,631	28,600 – 28,700	2,330	2,081	33,600 – 33,700	2,780	2,531	38,600 – 38,700	3,230	2,981	23,700 – 23,800	1,889	1,640	28,700 – 28,800	2,339	2,090	33,700 – 33,800	2,789	2,540	38,700 – 38,800	3,239	2,990
23,800 – 23,900	1,898	1,649	28,800 – 28,900	2,348	2,099	33,800 – 33,900	2,798	2,549	38,800 – 38,900	3,248	2,999	23,900 – 24,000	1,907	1,658	28,900 – 29,000	2,357	2,108	33,900 – 34,000	2,807	2,558	38,900 – 39,000	3,257	3,008

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- 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	3,266	3,017	42,000 – 42,100	3,536	3,287	45,000 – 45,100	3,806	3,557	48,000 – 48,100	4,076	3,827	39,100 – 39,200	3,275	3,026	42,100 – 42,200	3,545	3,296	45,100 – 45,200	3,815	3,566	48,100 – 48,200	4,085	3,836
39,200 – 39,300	3,284	3,035	42,200 – 42,300	3,554	3,305	45,200 – 45,300	3,824	3,575	48,200 – 48,300	4,094	3,845	39,300 – 39,400	3,293	3,044	42,300 – 42,400	3,563	3,314	45,300 – 45,400	3,833	3,584	48,300 – 48,400	4,103	3,854
39,400 – 39,500	3,302	3,053	42,400 – 42,500	3,572	3,323	45,400 – 45,500	3,842	3,593	48,400 – 48,500	4,112	3,863	39,500 – 39,600	3,311	3,062	42,500 – 42,600	3,581	3,332	45,500 – 45,600	3,851	3,602	48,500 – 48,600	4,121	3,872
39,600 – 39,700	3,320	3,071	42,600 – 42,700	3,590	3,341	45,600 – 45,700	3,860	3,611	48,600 – 48,700	4,130	3,881	39,700 – 39,800	3,329	3,080	42,700 – 42,800	3,599	3,350	45,700 – 45,800	3,869	3,620	48,700 – 48,800	4,139	3,890
39,800 – 39,900	3,338	3,089	42,800 – 42,900	3,608	3,359	45,800 – 45,900	3,878	3,629	48,800 – 48,900	4,148	3,899	39,900 – 40,000	3,347	3,098	42,900 – 43,000	3,617	3,368	45,900 – 46,000	3,887	3,638	48,900 – 49,000	4,157	3,908
\$ 40,000				\$ 43,000				\$ 46,000				\$ 49,000											
40,000 – 40,100	3,356	3,107	43,000 – 43,100	3,626	3,377	46,000 – 46,100	3,896	3,647	49,000 – 49,100	4,166	3,917	40,100 – 40,200	3,365	3,116	43,100 – 43,200	3,635	3,386	46,100 – 46,200	3,905	3,656	49,100 – 49,200	4,175	3,926
40,200 – 40,300	3,374	3,125	43,200 – 43,300	3,644	3,395	46,200 – 46,300	3,914	3,665	49,200 – 49,300	4,184	3,935	40,300 – 40,400	3,383	3,134	43,300 – 43,400	3,653	3,404	46,300 – 46,400	3,923	3,674	49,300 – 49,400	4,193	3,944
40,400 – 40,500	3,392	3,143	43,400 – 43,500	3,662	3,413	46,400 – 46,500	3,932	3,683	49,400 – 49,500	4,202	3,953	40,500 – 40,600	3,401	3,152	43,500 – 43,600	3,671	3,422	46,500 – 46,600	3,941	3,692	49,500 – 49,600	4,211	3,962
40,600 – 40,700	3,410	3,161	43,600 – 43,700	3,680	3,431	46,600 – 46,700	3,950	3,701	49,600 – 49,700	4,220	3,971	40,700 – 40,800	3,419	3,170	43,700 – 43,800	3,689	3,440	46,700 – 46,800	3,959	3,710	49,700 – 49,800	4,229	3,980
40,800 – 40,900	3,428	3,179	43,800 – 43,900	3,698	3,449	46,800 – 46,900	3,968	3,719	49,800 – 49,900	4,238	3,989	40,900 – 41,000	3,437	3,188	43,900 – 44,000	3,707	3,458	46,900 – 47,000	3,977	3,728	49,900 – 50,000	4,247	3,998
\$ 41,000				\$ 44,000				\$ 47,000															
41,000 – 41,100	3,446	3,197	44,000 – 44,100	3,716	3,467	47,000 – 47,100	3,986	3,737	41,100 – 41,200	3,455	3,206	44,100 – 44,200	3,725	3,476	47,100 – 47,200	3,995	3,746						
41,200 – 41,300	3,464	3,215	44,200 – 44,300	3,734	3,485	47,200 – 47,300	4,004	3,755	41,300 – 41,400	3,473	3,224	44,300 – 44,400	3,743	3,494	47,300 – 47,400	4,013	3,764						
41,400 – 41,500	3,482	3,233	44,400 – 44,500	3,752	3,503	47,400 – 47,500	4,022	3,773	41,500 – 41,600	3,491	3,242	44,500 – 44,600	3,761	3,512	47,500 – 47,600	4,031	3,782						
41,600 – 41,700	3,500	3,251	44,600 – 44,700	3,770	3,521	47,600 – 47,700	4,040	3,791	41,700 – 41,800	3,509	3,260	44,700 – 44,800	3,779	3,530	47,700 – 47,800	4,049	3,800						
41,800 – 41,900	3,518	3,269	44,800 – 44,900	3,788	3,539	47,800 – 47,900	4,058	3,809	41,900 – 42,000	3,527	3,278	44,900 – 45,000	3,797	3,548	47,900 – 48,000	4,067	3,818						

2019 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 \$4,251 plus 9% of excess over \$50,000

If your taxable income is over \$125,000 your tax is \$11,001 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 \$4,002 plus 9% of excess over \$50,000

If your taxable income is over \$250,000 your tax is \$22,002 plus 9.9% of excess over \$250,000