

2023 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.
- Surviving spouse.

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:									
\$ 19,000				\$ 24,000				\$ 29,000				\$ 34,000											
19,000 – 19,100	1,381	1,124	24,000 – 24,100	1,819	1,534	29,000 – 29,100	2,256	1,972	34,000 – 34,100	2,694	2,409	19,100 – 19,200	1,390	1,131	24,100 – 24,200	1,828	1,543	29,100 – 29,200	2,265	1,981	34,100 – 34,200	2,703	2,418
19,200 – 19,300	1,399	1,138	24,200 – 24,300	1,836	1,552	29,200 – 29,300	2,274	1,989	34,200 – 34,300	2,711	2,427	19,300 – 19,400	1,408	1,144	24,300 – 24,400	1,845	1,561	29,300 – 29,400	2,283	1,998	34,300 – 34,400	2,720	2,436
19,400 – 19,500	1,416	1,151	24,400 – 24,500	1,854	1,569	29,400 – 29,500	2,291	2,007	34,400 – 34,500	2,729	2,444	19,500 – 19,600	1,425	1,158	24,500 – 24,600	1,863	1,578	29,500 – 29,600	2,300	2,016	34,500 – 34,600	2,738	2,453
19,600 – 19,700	1,434	1,165	24,600 – 24,700	1,871	1,587	29,600 – 29,700	2,309	2,024	34,600 – 34,700	2,746	2,462	19,700 – 19,800	1,443	1,171	24,700 – 24,800	1,880	1,596	29,700 – 29,800	2,318	2,033	34,700 – 34,800	2,755	2,471
19,800 – 19,900	1,451	1,178	24,800 – 24,900	1,889	1,604	29,800 – 29,900	2,326	2,042	34,800 – 34,900	2,764	2,479	19,900 – 20,000	1,460	1,185	24,900 – 25,000	1,898	1,613	29,900 – 30,000	2,335	2,051	34,900 – 35,000	2,773	2,488
\$ 20,000				\$ 25,000				\$ 30,000				\$ 35,000											
20,000 – 20,100	1,469	1,192	25,000 – 25,100	1,906	1,622	30,000 – 30,100	2,344	2,059	35,000 – 35,100	2,781	2,497	20,100 – 20,200	1,478	1,198	25,100 – 25,200	1,915	1,631	30,100 – 30,200	2,353	2,068	35,100 – 35,200	2,790	2,506
20,200 – 20,300	1,486	1,205	25,200 – 25,300	1,924	1,639	30,200 – 30,300	2,361	2,077	35,200 – 35,300	2,799	2,514	20,300 – 20,400	1,495	1,212	25,300 – 25,400	1,933	1,648	30,300 – 30,400	2,370	2,086	35,300 – 35,400	2,808	2,523
20,400 – 20,500	1,504	1,219	25,400 – 25,500	1,941	1,657	30,400 – 30,500	2,379	2,094	35,400 – 35,500	2,816	2,532	20,500 – 20,600	1,513	1,228	25,500 – 25,600	1,950	1,666	30,500 – 30,600	2,388	2,103	35,500 – 35,600	2,825	2,541
20,600 – 20,700	1,521	1,237	25,600 – 25,700	1,959	1,674	30,600 – 30,700	2,396	2,112	35,600 – 35,700	2,834	2,549	20,700 – 20,800	1,530	1,246	25,700 – 25,800	1,968	1,683	30,700 – 30,800	2,405	2,121	35,700 – 35,800	2,843	2,558
20,800 – 20,900	1,539	1,254	25,800 – 25,900	1,976	1,692	30,800 – 30,900	2,414	2,129	35,800 – 35,900	2,851	2,567	20,900 – 21,000	1,548	1,263	25,900 – 26,000	1,985	1,701	30,900 – 31,000	2,423	2,138	35,900 – 36,000	2,860	2,576
\$ 21,000				\$ 26,000				\$ 31,000				\$ 36,000											
21,000 – 21,100	1,556	1,272	26,000 – 26,100	1,994	1,709	31,000 – 31,100	2,431	2,147	36,000 – 36,100	2,869	2,584	21,100 – 21,200	1,565	1,281	26,100 – 26,200	2,003	1,718	31,100 – 31,200	2,440	2,156	36,100 – 36,200	2,878	2,593
21,200 – 21,300	1,574	1,289	26,200 – 26,300	2,011	1,727	31,200 – 31,300	2,449	2,164	36,200 – 36,300	2,886	2,602	21,300 – 21,400	1,583	1,298	26,300 – 26,400	2,020	1,736	31,300 – 31,400	2,458	2,173	36,300 – 36,400	2,895	2,611
21,400 – 21,500	1,591	1,307	26,400 – 26,500	2,029	1,744	31,400 – 31,500	2,466	2,182	36,400 – 36,500	2,904	2,619	21,500 – 21,600	1,600	1,316	26,500 – 26,600	2,038	1,753	31,500 – 31,600	2,475	2,191	36,500 – 36,600	2,913	2,628
21,600 – 21,700	1,609	1,324	26,600 – 26,700	2,046	1,762	31,600 – 31,700	2,484	2,199	36,600 – 36,700	2,921	2,637	21,700 – 21,800	1,618	1,333	26,700 – 26,800	2,055	1,771	31,700 – 31,800	2,493	2,208	36,700 – 36,800	2,930	2,646
21,800 – 21,900	1,626	1,342	26,800 – 26,900	2,064	1,779	31,800 – 31,900	2,501	2,217	36,800 – 36,900	2,939	2,654	21,900 – 22,000	1,635	1,351	26,900 – 27,000	2,073	1,788	31,900 – 32,000	2,510	2,226	36,900 – 37,000	2,948	2,663
\$ 22,000				\$ 27,000				\$ 32,000				\$ 37,000											
22,000 – 22,100	1,644	1,359	27,000 – 27,100	2,081	1,797	32,000 – 32,100	2,519	2,234	37,000 – 37,100	2,956	2,672	22,100 – 22,200	1,653	1,368	27,100 – 27,200	2,090	1,806	32,100 – 32,200	2,528	2,243	37,100 – 37,200	2,965	2,681
22,200 – 22,300	1,661	1,377	27,200 – 27,300	2,099	1,814	32,200 – 32,300	2,536	2,252	37,200 – 37,300	2,974	2,689	22,300 – 22,400	1,670	1,386	27,300 – 27,400	2,108	1,823	32,300 – 32,400	2,545	2,261	37,300 – 37,400	2,983	2,698
22,400 – 22,500	1,679	1,394	27,400 – 27,500	2,116	1,832	32,400 – 32,500	2,554	2,269	37,400 – 37,500	2,991	2,707	22,500 – 22,600	1,688	1,403	27,500 – 27,600	2,125	1,841	32,500 – 32,600	2,563	2,278	37,500 – 37,600	3,000	2,716
22,600 – 22,700	1,696	1,412	27,600 – 27,700	2,134	1,849	32,600 – 32,700	2,571	2,287	37,600 – 37,700	3,009	2,724	22,700 – 22,800	1,705	1,421	27,700 – 27,800	2,143	1,858	32,700 – 32,800	2,580	2,296	37,700 – 37,800	3,018	2,733
22,800 – 22,900	1,714	1,429	27,800 – 27,900	2,151	1,867	32,800 – 32,900	2,589	2,304	37,800 – 37,900	3,026	2,742	22,900 – 23,000	1,723	1,438	27,900 – 28,000	2,160	1,876	32,900 – 33,000	2,598	2,313	37,900 – 38,000	3,035	2,751
\$ 23,000				\$ 28,000				\$ 33,000				\$ 38,000											
23,000 – 23,100	1,731	1,447	28,000 – 28,100	2,169	1,884	33,000 – 33,100	2,606	2,322	38,000 – 38,100	3,044	2,759	23,100 – 23,200	1,740	1,456	28,100 – 28,200	2,178	1,893	33,100 – 33,200	2,615	2,331	38,100 – 38,200	3,053	2,768
23,200 – 23,300	1,749	1,464	28,200 – 28,300	2,186	1,902	33,200 – 33,300	2,624	2,339	38,200 – 38,300	3,061	2,777	23,300 – 23,400	1,758	1,473	28,300 – 28,400	2,195	1,911	33,300 – 33,400	2,633	2,348	38,300 – 38,400	3,070	2,786
23,400 – 23,500	1,766	1,482	28,400 – 28,500	2,204	1,919	33,400 – 33,500	2,641	2,357	38,400 – 38,500	3,079	2,794	23,500 – 23,600	1,775	1,491	28,500 – 28,600	2,213	1,928	33,500 – 33,600	2,650	2,366	38,500 – 38,600	3,088	2,803
23,600 – 23,700	1,784	1,499	28,600 – 28,700	2,221	1,937	33,600 – 33,700	2,659	2,374	38,600 – 38,700	3,096	2,812	23,700 – 23,800	1,793	1,508	28,700 – 28,800	2,230	1,946	33,700 – 33,800	2,668	2,383	38,700 – 38,800	3,105	2,821
23,800 – 23,900	1,801	1,517	28,800 – 28,900	2,239	1,954	33,800 – 33,900	2,676	2,392	38,800 – 38,900	3,114	2,829	23,900 – 24,000	1,810	1,526	28,900 – 29,000	2,248	1,963	33,900 – 34,000	2,685	2,401	38,900 – 39,000	3,123	2,838

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- Single.
- Married filing separately.

J Use column J if you are:

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- Head of household.
- Surviving spouse.

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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	3,131	2,847	42,000 – 42,100	3,394	3,109	45,000 – 45,100	3,656	3,372	48,000 – 48,100	3,919	3,634	39,100 – 39,200	3,140	2,856	42,100 – 42,200	3,403	3,118	45,100 – 45,200	3,665	3,381	48,100 – 48,200	3,928	3,643
39,200 – 39,300	3,149	2,864	42,200 – 42,300	3,411	3,127	45,200 – 45,300	3,674	3,389	48,200 – 48,300	3,936	3,652	39,300 – 39,400	3,158	2,873	42,300 – 42,400	3,420	3,136	45,300 – 45,400	3,683	3,398	48,300 – 48,400	3,945	3,661
39,400 – 39,500	3,166	2,882	42,400 – 42,500	3,429	3,144	45,400 – 45,500	3,691	3,407	48,400 – 48,500	3,954	3,669	39,500 – 39,600	3,175	2,891	42,500 – 42,600	3,438	3,153	45,500 – 45,600	3,700	3,416	48,500 – 48,600	3,963	3,678
39,600 – 39,700	3,184	2,899	42,600 – 42,700	3,446	3,162	45,600 – 45,700	3,709	3,424	48,600 – 48,700	3,971	3,687	39,700 – 39,800	3,193	2,908	42,700 – 42,800	3,455	3,171	45,700 – 45,800	3,718	3,433	48,700 – 48,800	3,980	3,696
39,800 – 39,900	3,201	2,917	42,800 – 42,900	3,464	3,179	45,800 – 45,900	3,726	3,442	48,800 – 48,900	3,989	3,704	39,900 – 40,000	3,210	2,926	42,900 – 43,000	3,473	3,188	45,900 – 46,000	3,735	3,451	48,900 – 49,000	3,998	3,713
\$ 40,000				\$ 43,000				\$ 46,000				\$ 49,000											
40,000 – 40,100	3,219	2,934	43,000 – 43,100	3,481	3,197	46,000 – 46,100	3,744	3,459	49,000 – 49,100	4,006	3,722	40,100 – 40,200	3,228	2,943	43,100 – 43,200	3,490	3,206	46,100 – 46,200	3,753	3,468	49,100 – 49,200	4,015	3,731
40,200 – 40,300	3,236	2,952	43,200 – 43,300	3,499	3,214	46,200 – 46,300	3,761	3,477	49,200 – 49,300	4,024	3,739	40,300 – 40,400	3,245	2,961	43,300 – 43,400	3,508	3,223	46,300 – 46,400	3,770	3,486	49,300 – 49,400	4,033	3,748
40,400 – 40,500	3,254	2,969	43,400 – 43,500	3,516	3,232	46,400 – 46,500	3,779	3,494	49,400 – 49,500	4,041	3,757	40,500 – 40,600	3,263	2,978	43,500 – 43,600	3,525	3,241	46,500 – 46,600	3,788	3,503	49,500 – 49,600	4,050	3,766
40,600 – 40,700	3,271	2,987	43,600 – 43,700	3,534	3,249	46,600 – 46,700	3,796	3,512	49,600 – 49,700	4,059	3,774	40,700 – 40,800	3,280	2,996	43,700 – 43,800	3,543	3,258	46,700 – 46,800	3,805	3,521	49,700 – 49,800	4,068	3,783
40,800 – 40,900	3,289	3,004	43,800 – 43,900	3,551	3,267	46,800 – 46,900	3,814	3,529	49,800 – 49,900	4,076	3,792	40,900 – 41,000	3,298	3,013	43,900 – 44,000	3,560	3,276	46,900 – 47,000	3,823	3,538	49,900 – 50,000	4,085	3,801
\$ 41,000				\$ 44,000				\$ 47,000															
41,000 – 41,100	3,306	3,022	44,000 – 44,100	3,569	3,284	47,000 – 47,100	3,831	3,547	41,100 – 41,200	3,315	3,031	44,100 – 44,200	3,578	3,293	47,100 – 47,200	3,840	3,556						
41,200 – 41,300	3,324	3,039	44,200 – 44,300	3,586	3,302	47,200 – 47,300	3,849	3,564	41,300 – 41,400	3,333	3,048	44,300 – 44,400	3,595	3,311	47,300 – 47,400	3,858	3,573						
41,400 – 41,500	3,341	3,057	44,400 – 44,500	3,604	3,319	47,400 – 47,500	3,866	3,582	41,500 – 41,600	3,350	3,066	44,500 – 44,600	3,613	3,328	47,500 – 47,600	3,875	3,591						
41,600 – 41,700	3,359	3,074	44,600 – 44,700	3,621	3,337	47,600 – 47,700	3,884	3,599	41,700 – 41,800	3,368	3,083	44,700 – 44,800	3,630	3,346	47,700 – 47,800	3,893	3,608						
41,800 – 41,900	3,376	3,092	44,800 – 44,900	3,639	3,354	47,800 – 47,900	3,901	3,617	41,900 – 42,000	3,385	3,101	44,900 – 45,000	3,648	3,363	47,900 – 48,000	3,910	3,626						

2023 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 \$125,000your tax is \$4,090 plus 8.75% of excess over \$50,000
 If your taxable income is over \$125,000 your tax is \$10,652 plus 9.9% of excess over \$125,000

Chart J: For persons filing jointly, head of household, or qualifying surviving spouse—

If your taxable income is \$50,000 or more but not over \$250,000.....your tax is \$3,805 plus 8.75% of excess over \$50,000
 If your taxable income is over \$250,000.....your tax is \$21,305 plus 9.9% of excess over \$250,000