

W S CONSULTING LLC

Income Tax Professionals

TAX RATES

2020 Federal

Single

Taxable Income		Tax	% on Excess	Of the Amount Over
Over	But Not Over			
\$0	9,875	\$0	10%	\$0
9,876	40,125	987.50	12%	9,875
40,126	85,525	4,617.50	22%	40,125
85,526	163,300	14,605.50	24%	85,525
163,301	207,350	33,217.50	32%	163,300
207,351	518,400	47,367.50	35%	207,350
518,401	-	156,235.00	37%	518,400

TAX RATES

2021 Federal

Single

Taxable Income		Tax	% on Excess	Of the Amount Over
Over	But Not Over			
\$0	9,950	\$0	10%	\$0
9,951	40,525	995.00	12%	9,950
40,526	86,375	4,664.00	22%	40,525
86,376	164,925	14,751.00	24%	86,375
164,926	209,425	33,603.00	32%	164,925
209,426	523,600	47,843.00	35%	209,425
523,601	-	157,804.25	37%	523,600

Married Joint & Qualifying Widow(er)

Taxable Income		Tax	% on Excess	Of the Amount Over
Over	But Not Over			
\$0	19,750	\$0	10%	\$0
19,751	80,250	1,975.00	12%	19,750
80,251	171,050	9,235.00	22%	80,250
171,051	326,600	29,211.00	24%	171,050
326,601	414,700	66,543.00	32%	326,600
414,701	622,050	94,735.00	35%	414,700
622,051	-	167,307.50	37%	622,050

Married Joint & Surviving Spouses

Taxable Income		Tax	% on Excess	Of the Amount Over
Over	But Not Over			
\$0	19,900	\$0	10%	\$0
19,901	81,050	1,990.00	12%	19,900
81,051	172,750	9,328.00	22%	81,050
172,751	329,850	29,502.00	24%	172,750
329,851	418,850	67,206.00	32%	329,850
418,851	628,300	95,686.00	35%	418,850
628,301	-	168,993.50	37%	628,300

Married Separate

Taxable Income		Tax	% on Excess	Of the Amount Over
Over	But Not Over			
\$0	9,875	\$0	10%	\$0
9,876	40,125	987.50	12%	9,875
40,126	85,525	4,617.50	22%	40,125
85,526	163,300	14,605.50	24%	85,525
163,301	207,350	33,271.50	32%	163,300
207,351	311,025	47,367.50	35%	207,350
311,026	-	83,635.75	37%	311,025

Married Separate

Taxable Income		Tax	% on Excess	Of the Amount Over
Over	But Not Over			
\$0	9,950	\$0	10%	\$0
9,951	40,525	995.00	12%	9,950
40,526	86,375	4,664.00	22%	40,525
86,376	164,925	14,751.00	24%	86,375
164,926	209,425	33,603.00	32%	164,925
209,426	314,150	47,843.00	35%	206,425
314,151	-	84,496.75	37%	314,150

Head of Household

Taxable Income		Tax	% on Excess	Of the Amount Over
Over	But Not Over			
\$0	14,100	\$0	10%	\$0
14,101	53,700	1,410.00	12%	14,100
53,701	85,500	6,162.00	22%	53,700
85,501	163,300	13,158.00	24%	85,500
163,301	207,350	31,830.00	32%	163,300
207,351	518,400	45,926.00	35%	207,350
518,401	-	154,793.50	37%	518,400

Head of Household

Taxable Income		Tax	% on Excess	Of the Amount Over
Over	But Not Over			
\$0	14,200	\$0	10%	\$0
14,201	54,200	1,420.00	12%	14,200
54,201	86,350	6,220.00	22%	54,200
86,351	164,900	13,293.00	24%	86,350
164,901	209,400	32,145.00	32%	164,900
209,401	523,600	46,385.00	35%	209,400
523,601	-	156,355.00	37%	523,600

Trusts & Estates

Taxable Income		Tax	% on Excess	Of the Amount Over
Over	But Not Over			
\$0	2,600	\$0	10%	\$0
2,601	4,950	260.00	24%	2,600
4,951	12,950	1,904.00	35%	4,950
12,951	-	3,129.00	37%	12,950

Trusts & Estates

Taxable Income		Tax	% on Excess	Of the Amount Over
Over	But Not Over			
\$0	2,650	\$0	10%	\$0
2,651	9,550	265.00	24%	2,650
9,551	13,050	1,921.00	35%	9,550
13,051	-	3,146.00	37%	13,050