

2023 Tax Brackets

TAX RATE	SINGLE	MARRIED JOINT FILING	MARRIED FILING SEPARATELY	HEAD OF HOUSEHOLD
10%	Up to \$11,000	Up to \$22,000	Up to \$11,000	Up to \$15,700
12%	\$11,001 to \$44,725	\$22,001 to \$89,450	\$11,001 to \$44,725	\$15,701 to \$59,850
22%	\$44,726 to \$95,375	\$89,451 to \$190,750	\$44,726 to \$95,375	\$59,851 to \$95,350
24%	\$95,376 to \$182,100	\$190,751 to \$364,200	\$95,376 to \$182,100	\$95,351 to \$182,100
32%	\$182,101 to \$231,250	\$364,201 to \$462,500	\$182,101 to \$231,250	\$182,101 to \$231,250
35%	\$231,251 to \$578,125	\$462,501 to \$693,750	\$231,251 to \$346,875	\$231,251 to \$578,100
37%	Over \$578,125	Over \$693,750	Over \$346,875	Over \$578,100

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The Future of Individual Tax Rates United States. Congress. Senate. Committee on Finance, 2010 Effective Federal Tax Rates 1979-1997, 2001 **Trends in Federal Tax Revenues and Rates** Douglas W. Elmendorf, 2011-05 Addresses revenues collected by the federal government how taxes affect economic activity and the tax burden and who bears it Charts and tables This is a print on demand edition of an important hard to find publication *Proposed Constitutional Amendment to Prohibit Federal Tax Rates Exceeding 25 Percent*, 1944 *Tax Reform, Tax Rates, and Tax Revenues* United States. Congress. Joint Economic Committee. Subcommittee on Monetary and Fiscal Policy, 1985 Intertemporal Changes in Tax Rates Benjamin Bridges, David W. Barnes, 1979 *Federal Excise Tax Structure* United States. Congress. House. Committee on Ways and Means, 1964 *Proposed Constitutional Amendment to Prohibit Federal Tax Rates Exceeding 25 Percent* United States. Department of the Treasury. Division of Tax Research, 1944 **How Capital Gains Tax Rates Affect Revenues**, 1988 **Statistics of Income**, 1996 *Effective Federal Tax Rates Under Current Law, 2001 To 2004* Ed Harris, 2008 Examines how effective federal tax rates will change over the coming decade under current law that is if the provisions of tax laws enacted in 2001 2002 2003 phase in phase out sunset as scheduled Under current law the assumption that incomes grow at a constant rate the overall effective federal tax rate drops from 21 5% in 2001 to 19 6% in 2004 It then rises irregularly over the subsequent decade as tax provisions phase in out The increases in the effective tax rate between 2005 2010 between 2011 2014 occur primarily because rising real incomes move taxpayers into higher tax brackets the alternative minimum tax affects more taxpayers over time Charts tables **Present Law and Analysis Relating to Individual Effective Marginal Tax Rates** United States. Congress. House. Committee on Ways and Means, 1998 Study of 1982 Effective Tax Rates of Selected Large U.S. Corporations, 1983 **The Effect of Expected Effective Corporate Tax Rates on Incremental Financing Decisions** Mr. Reint Gropp, 1997-04-01 This paper uses U S panel data to estimate the effect of expected effective corporate tax rates on firm s leverage The paper directly estimates expected corporate tax rates using rational expectations The estimated measures of the expected effective tax rates of firms are related to a continuous measure of incremental debt financing The paper finds that expected effective tax rates are significantly and positively related to a higher level of debt financing Simulations suggest that debt issues would double if firms were unable to shield profits and actually faced the statutory tax rate **Unemployment Insurance Tax Rates by Industry** United States. Unemployment Insurance Service, 1960 *Study of 1983 Effective Tax Rates of Selected Large U.S. Corporations* United States. Congress. Joint Committee on Taxation, 1984 The Encyclopedia of Taxation & Tax Policy Joseph J. Cordes, Robert D. Ebel, Jane Gravelle, 2005 From adjusted gross income to zoning and property taxes the second edition of The Encyclopedia of Taxation and Tax Policy offers the best and most complete guide to taxes and tax related issues More than 150 tax practitioners and administrators policymakers and academics have contributed The result is a

unique and authoritative reference that examines virtually all tax instruments used by governments individual income corporate income sales and value added property estate and gift franchise poll and many variants of these taxes as well as characteristics of a good tax system budgetary issues and many current federal state local and international tax policy issues The new edition has been completely revised with 40 new topics and 200 articles reflecting six years of legislative changes Each essay provides the generalist with a quick and reliable introduction to many topics but also gives tax specialists the benefit of other experts best thinking in a manner that makes the complex understandable Reference lists point the reader to additional sources of information for each topic The first edition of The Encyclopedia of Taxation and Tax Policy was selected as an Outstanding Academic Book of the Year 1999 by Choice magazine Publisher s website **The Flat Rate Tax** United States. Congress. Joint Economic Committee. Subcommittee on Monetary and Fiscal Policy,1983 **Corporate and Excise Tax Rates Extension** United States. Congress. Senate. Committee on Finance,1959 **Taxation of Small Business** ,1949

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