

# Comparing the new rates with the old

## Individuals

Taxable income	Previous tax rate	TCJA tax rate	Change
\$0–\$9,525	10%	10%	<i>Unchanged</i>
\$9,526–\$38,700	15%	12%	–3.0%
\$38,701–\$82,500	25%	22%	–3.0%
\$82,501–\$93,700	25%	24%	–1.0%
\$93,701–\$157,500	28%	24%	–4.0%
\$157,501–\$195,450	28%	32%	+4.0%
\$195,451–\$200,000	33%	32%	–1.0%
\$200,001–\$424,950	33%	35%	+2.0%
\$424,951–\$426,700	35%	35%	<i>Unchanged</i>
\$426,701–\$500,000	39.6%	35%	–4.6%
Over \$500,000	39.6%	37%	–2.6%

# Tax Bracket Vs

**Joseph J. Cordes, Robert D. Ebel, Jane  
Gravelle**



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*Federal Energy Regulatory Commission Reports* United States. Federal Energy Regulatory Commission, 2006-07

**OECD Tax Policy Studies Using Micro-Data to Assess Average Tax Rates** OECD, 2003-05-23 This study considers advantages of relying on micro data to assess average tax rates on labour capital and transfer income and presents some illustrative results

**J.K. Lasser's Your Income Tax 2002** J.K. Lasser Institute, 2002-02-28 Make sure you're buying the right book The 2002 edition is for filing your 2001 taxes and has all the up to date information on the new tax law The 2001 edition is for filing 2000 taxes The most trusted name in tax April 15th comes once a year But the new tax laws will change the way we save and plan our financial affairs all year round That's why J K Lasser provides a comprehensive library of smart financial planning and investing advice for all your needs for tax season and beyond J K Lasser's TM Your Income Tax 2002 and J K Lasser's TM Year Round Tax Strategies 2002 give early planners a head start on understanding the new tax regulations and preparing for filing the return on April 15th And Lasser's personal finance guides help you make the most of your money from every angle Consider it total care for your wealth and financial well being 365 days a year *Federal Register*, 2013-12

**Tax Considerations for the Real Estate Professional** Randall S. Van Reken, 1997-05

Congressional Record United States. Congress, 1977 The Congressional Record is the official record of the proceedings and debates of the United States Congress It is published daily when Congress is in session The Congressional Record began publication in 1873 Debates for sessions prior to 1873 are recorded in The Debates and Proceedings in the Congress of the United States 1789 1824 the Register of Debates in Congress 1824 1837 and the Congressional Globe 1833 1873

*Taxes for Dummies* Eric Kevin Tyson, David J. Silverman, 1994-12 This popular easy to understand guide has been revised to include all the changes in the tax laws and revisions that affect millions of taxpayers A quick overview allows the reader to gain a better understanding of how taxes work how to best prepare a return and how to plan ahead for the next year Helpful icons point out mistakes to avoid areas for cutting taxes and commonly overlooked deductions Cartoon illustrations

*Oregon Unemployment Insurance Tax Rates*, 1978

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

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