

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%

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**Pennsylvania. Bureau of Industrial
Development**



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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

Oregon Unemployment Insurance Tax Rates ,1978 *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

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

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Handbook of Corporate Finance Edward I. Altman, Mary Jane McKinney, 1986-10-29 Leading contributors from both the academic and business worlds combine their theoretical and real world interests in this comprehensive up to date compendium on corporate finance Among the topics covered are financial forecasting planning and control sources of funds capital budgeting and pension and profit sharing This volume also delves into the area of modern finance covering financial decisions for multinational enterprises international cash management bankruptcy and reorganization mergers and acquisitions and small business financial management **J.K. Lasser's Your Income Tax 2003** J.K. Lasser Institute, 2002-10-22 Rated 1 Excellent USA TODAY America s All Time Bestselling Tax Guide The Most Complete and Easy to Use Free Supplement with Useable Forms The Most Trusted Name in Tax For over 60 years more than 38 million Americans have trusted J K Lasser to help them save money at tax time The granddaddy of all do it yourself tax guides Accounting Today Rated 1 Winner and still champion The best balance of thoroughness organization and usability Smart Money Benefit from These New Tax Law Changes for 2002 Tax advantaged 529 college saving plans Lower income tax rates Increased contributions to retirement plans including IRAs and 401 k s Bonus depreciation for business owners Save Money by Taking Advantage of These Tax Laws Home office deductions Special capital gains rates Roth IRAs Tuition tax credits Family gift and estate tax savings plans IRA deductions Tax free home sales Medical expense deductions Filing options for married couples Education savings plans Easy to Use Format Explains Complex Tax Laws FILING TIPS and FILING INSTRUCTIONS help you prepare your 2002 return PLANNING REMINDERS highlight year end tax strategies for 2002 and planning opportunities for 2003 and later years CAUTIONS point out potential pitfalls to avoid and areas where you might expect IRS opposition LAW ALERTS indicate recent changes in the tax law and pending legislation before Congress COURT DECISIONS

highlight key rulings from the Tax Court and other federal courts **TAX EXPENDITURES** ,1978 **State Income Tax Burdens on Low-income Families in 2000** Nicholas Johnson,Robert Zahradnik,2001 **Property Valuations, Tax Rates, Useful Information for Taxpayers for the Fiscal Year Ending June 30** San Diego County (Calif.). Board of Supervisors,1964 *Fundamentals of Federal Income Taxation* James J. Freeland,2004 Part of the University Casebook Series *Fundamentals of Federal Income Taxation* provides detailed information on federal income taxation with selected cases and expanded coverage of capitalization issues The revised and updated thirteenth edition covers the Jobs and Growth Tax Relief Reconciliation Act of 2003 including reduction in tax rates for individuals accelerated marriage penalty relief reduction in the capital gains rate new rates on qualified dividend income increased additional depreciation under Section 168 k and liberalization of Section 179 bonus depreciation The casebook also contains new problems and discussion of capitalization rules such as gains on principal residences under Section 121 tax benefits of higher education retirement programs and capital gains and losses reflecting amendments to Section 1 h *Tax Concepts and Analysis* ,2000

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