

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 Compare

**Vito Tanzi, Barry Bracewell-
Milnes, David Roderic Myddelton**

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Study of 1982 Effective Tax Rates of Selected Large U.S. Corporations, 1983 *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 **Federal Register**, 1989-03-20 *Afghanistan and the Soviet Union* Henry St. Amant Bradsher, 1983 *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 **What Role for Government?** Richard Zeckhauser, Derek Leebaert, 1983 The vital debates on government today are concerned with its social role its participation in the economy and its redistributive

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