

2024 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Surviving spouse.

If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:																																					
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J																																				
		Your tax is:				Your tax is:				Your tax is:				Your tax is:																																					
\$ 0		\$ 4,000				\$ 9,000				\$ 14,000																																									
0 – 20	20 – 50	0	2	4,000 – 4,100	4,100 – 4,200	4,200 – 4,300	4,300 – 4,400	4,400 – 4,500	4,500 – 4,600	4,600 – 4,700	4,700 – 4,800	4,800 – 4,900	4,900 – 5,000	9,000 – 9,100	9,100 – 9,200	9,200 – 9,300	9,300 – 9,400	9,400 – 9,500	9,500 – 9,600	9,600 – 9,700	9,700 – 9,800	9,800 – 9,900	9,900 – 10,000	14,000 – 14,100	14,100 – 14,200	14,200 – 14,300	14,300 – 14,400	14,400 – 14,500	14,500 – 14,600	14,600 – 14,700	14,700 – 14,800	14,800 – 14,900	14,900 – 15,000																		
				192	197	202	207	214	221	228	234	241	248	525	531	538	545	552	558	565	572	579	585	625	646	662	677	693	707	719	728	734	739	743	746	748	750														
\$ 50		\$ 5,000				\$ 10,000				\$ 15,000																																									
50 – 100	100 – 200	4	7	100 – 200	200 – 300	300 – 400	400 – 500	500 – 600	600 – 700	700 – 800	800 – 900	900 – 1,000	5,000 – 5,100	5,100 – 5,200	5,200 – 5,300	5,300 – 5,400	5,400 – 5,500	5,500 – 5,600	5,600 – 5,700	5,700 – 5,800	5,800 – 5,900	5,900 – 6,000	10,000 – 10,100	10,100 – 10,200	10,200 – 10,300	10,300 – 10,400	10,400 – 10,500	10,500 – 10,600	10,600 – 10,700	10,700 – 10,800	10,800 – 10,900	10,900 – 11,000	15,000 – 15,100	15,100 – 15,200	15,200 – 15,300	15,300 – 15,400	15,400 – 15,500	15,500 – 15,600	15,600 – 15,700	15,700 – 15,800	15,800 – 15,900	15,900 – 16,000									
		4	7	12	17	21	26	31	36	40	45	255	261	268	275	282	288	295	302	309	315	240	245	249	254	259	264	268	273	278	283	592	599	606	612	619	626	633	639	648	657	1,015	1,024	1,033	1,042	1,050	1,059	1,068	1,077	1,085	1,094
\$ 1,000		\$ 6,000				\$ 11,000				\$ 16,000																																									
1,000 – 1,100	1,100 – 1,200	50	55	1,200 – 1,300	1,300 – 1,400	1,400 – 1,500	1,500 – 1,600	1,600 – 1,700	1,700 – 1,800	1,800 – 1,900	1,900 – 2,000	6,000 – 6,100	6,100 – 6,200	6,200 – 6,300	6,300 – 6,400	6,400 – 6,500	6,500 – 6,600	6,600 – 6,700	6,700 – 6,800	6,800 – 6,900	6,900 – 7,000	11,000 – 11,100	11,100 – 11,200	11,200 – 11,300	11,300 – 11,400	11,400 – 11,500	11,500 – 11,600	11,600 – 11,700	11,700 – 11,800	11,800 – 11,900	11,900 – 12,000	16,000 – 16,100	16,100 – 16,200	16,200 – 16,300	16,300 – 16,400	16,400 – 16,500	16,500 – 16,600	16,600 – 16,700	16,700 – 16,800	16,800 – 16,900	16,900 – 17,000										
		50	55	59	64	69	74	78	83	88	93	322	329	336	342	349	356	363	369	376	383	287	292	297	302	306	311	316	321	325	330	665	674	683	692	700	709	718	727	735	744	1,103	1,112	1,120	1,129	1,138	1,147	1,155	1,164	1,173	1,182
\$ 2,000		\$ 7,000				\$ 12,000				\$ 17,000																																									
2,000 – 2,100	2,100 – 2,200	97	102	2,200 – 2,300	2,300 – 2,400	2,400 – 2,500	2,500 – 2,600	2,600 – 2,700	2,700 – 2,800	2,800 – 2,900	2,900 – 3,000	7,000 – 7,100	7,100 – 7,200	7,200 – 7,300	7,300 – 7,400	7,400 – 7,500	7,500 – 7,600	7,600 – 7,700	7,700 – 7,800	7,800 – 7,900	7,900 – 8,000	12,000 – 12,100	12,100 – 12,200	12,200 – 12,300	12,300 – 12,400	12,400 – 12,500	12,500 – 12,600	12,600 – 12,700	12,700 – 12,800	12,800 – 12,900	12,900 – 13,000	17,000 – 17,100	17,100 – 17,200	17,200 – 17,300	17,300 – 17,400	17,400 – 17,500	17,500 – 17,600	17,600 – 17,700	17,700 – 17,800	17,800 – 17,900	17,900 – 18,000										
		97	102	107	112	116	121	126	131	135	140	390	396	403	410	417	423	430	437	444	450	335	340	344	349	354	359	363	368	373	378	642	649	655	662	669	676	682	689	696	703	979	986	993	1,000	1,006	1,013	1,020	1,027	1,033	1,040
\$ 3,000		\$ 8,000				\$ 13,000				\$ 18,000																																									
3,000 – 3,100	3,100 – 3,200	145	150	3,200 – 3,300	3,300 – 3,400	3,400 – 3,500	3,500 – 3,600	3,600 – 3,700	3,700 – 3,800	3,800 – 3,900	3,900 – 4,000	8,000 – 8,100	8,100 – 8,200	8,200 – 8,300	8,300 – 8,400	8,400 – 8,500	8,500 – 8,600	8,600 – 8,700	8,700 – 8,800	8,800 – 8,900	8,900 – 9,000	13,000 – 13,100	13,100 – 13,200	13,200 – 13,300	13,300 – 13,400	13,400 – 13,500	13,500 – 13,600	13,600 – 13,700	13,700 – 13,800	13,800 – 13,900	13,900 – 14,000	18,000 – 18,100	18,100 – 18,200	18,200 – 18,300	18,300 – 18,400	18,400 – 18,500	18,500 – 18,600	18,600 – 18,700	18,700 – 18,800	18,800 – 18,900	18,900 – 19,000										
		145	150	154	159	164	169	173	178	183	188	457	464	471	477	484	491	498	504	511	518	709	716	723	730	736	743	750	757	763	770	1,278	1,287	1,295	1,304	1,313	1,322	1,330	1,339	1,348	1,357	1,047	1,054	1,060	1,067	1,074	1,081	1,087	1,094	1,101	1,108

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At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J								
		Your tax is:				Your tax is:				Your tax is:				Your tax is:									
\$ 39,000				\$ 42,000				\$ 45,000				\$ 48,000											
39,000 – 39,100	3,115	2,816	42,000 – 42,100	3,378	3,078	45,000 – 45,100	3,640	3,341	48,000 – 48,100	3,903	3,603	39,100 – 39,200	3,124	2,824	42,100 – 42,200	3,387	3,087	45,100 – 45,200	3,649	3,349	48,100 – 48,200	3,912	3,612
39,200 – 39,300	3,133	2,833	42,200 – 42,300	3,395	3,096	45,200 – 45,300	3,658	3,358	48,200 – 48,300	3,920	3,621	39,300 – 39,400	3,142	2,842	42,300 – 42,400	3,404	3,104	45,300 – 45,400	3,667	3,367	48,300 – 48,400	3,929	3,629
39,400 – 39,500	3,150	2,851	42,400 – 42,500	3,413	3,113	45,400 – 45,500	3,675	3,376	48,400 – 48,500	3,938	3,638	39,500 – 39,600	3,159	2,859	42,500 – 42,600	3,422	3,122	45,500 – 45,600	3,684	3,384	48,500 – 48,600	3,947	3,647
39,600 – 39,700	3,168	2,868	42,600 – 42,700	3,430	3,131	45,600 – 45,700	3,693	3,393	48,600 – 48,700	3,955	3,656	39,700 – 39,800	3,177	2,877	42,700 – 42,800	3,439	3,139	45,700 – 45,800	3,702	3,402	48,700 – 48,800	3,964	3,664
39,800 – 39,900	3,185	2,886	42,800 – 42,900	3,448	3,148	45,800 – 45,900	3,710	3,411	48,800 – 48,900	3,973	3,673	39,900 – 40,000	3,194	2,894	42,900 – 43,000	3,457	3,157	45,900 – 46,000	3,719	3,419	48,900 – 49,000	3,982	3,682
\$ 40,000				\$ 43,000				\$ 46,000				\$ 49,000											
40,000 – 40,100	3,203	2,903	43,000 – 43,100	3,465	3,166	46,000 – 46,100	3,728	3,428	49,000 – 49,100	3,990	3,691	40,100 – 40,200	3,212	2,912	43,100 – 43,200	3,474	3,174	46,100 – 46,200	3,737	3,437	49,100 – 49,200	3,999	3,699
40,200 – 40,300	3,220	2,921	43,200 – 43,300	3,483	3,183	46,200 – 46,300	3,745	3,446	49,200 – 49,300	4,008	3,708	40,300 – 40,400	3,229	2,929	43,300 – 43,400	3,492	3,192	46,300 – 46,400	3,754	3,454	49,300 – 49,400	4,017	3,717
40,400 – 40,500	3,238	2,938	43,400 – 43,500	3,500	3,201	46,400 – 46,500	3,763	3,463	49,400 – 49,500	4,025	3,726	40,500 – 40,600	3,247	2,947	43,500 – 43,600	3,509	3,209	46,500 – 46,600	3,772	3,472	49,500 – 49,600	4,034	3,734
40,600 – 40,700	3,255	2,956	43,600 – 43,700	3,518	3,218	46,600 – 46,700	3,780	3,481	49,600 – 49,700	4,043	3,743	40,700 – 40,800	3,264	2,964	43,700 – 43,800	3,527	3,227	46,700 – 46,800	3,789	3,489	49,700 – 49,800	4,052	3,752
40,800 – 40,900	3,273	2,973	43,800 – 43,900	3,535	3,236	46,800 – 46,900	3,798	3,498	49,800 – 49,900	4,060	3,761	40,900 – 41,000	3,282	2,982	43,900 – 44,000	3,544	3,244	46,900 – 47,000	3,807	3,507	49,900 – 50,000	4,069	3,769
\$ 41,000				\$ 44,000				\$ 47,000															
41,000 – 41,100	3,290	2,991	44,000 – 44,100	3,553	3,253	47,000 – 47,100	3,815	3,516	41,100 – 41,200	3,299	2,999	44,100 – 44,200	3,562	3,262	47,100 – 47,200	3,824	3,524						
41,200 – 41,300	3,308	3,008	44,200 – 44,300	3,570	3,271	47,200 – 47,300	3,833	3,533	41,300 – 41,400	3,317	3,017	44,300 – 44,400	3,579	3,279	47,300 – 47,400	3,842	3,542						
41,400 – 41,500	3,325	3,026	44,400 – 44,500	3,588	3,288	47,400 – 47,500	3,850	3,551	41,500 – 41,600	3,334	3,034	44,500 – 44,600	3,597	3,297	47,500 – 47,600	3,859	3,559						
41,600 – 41,700	3,343	3,043	44,600 – 44,700	3,605	3,306	47,600 – 47,700	3,868	3,568	41,700 – 41,800	3,352	3,052	44,700 – 44,800	3,614	3,314	47,700 – 47,800	3,877	3,577						
41,800 – 41,900	3,360	3,061	44,800 – 44,900	3,623	3,323	47,800 – 47,900	3,885	3,586	41,900 – 42,000	3,369	3,069	44,900 – 45,000	3,632	3,332	47,900 – 48,000	3,894	3,594						

2024 Tax rate charts

Chart S: For persons filing single or married filing separately—

If your taxable income is \$50,000 or more but not over \$125,000your tax is \$4,073 plus 8.75% of excess over \$50,000
 If your taxable income is over \$125,000 your tax is \$10,636 plus 9.9% of excess over \$125,000

Chart J: For persons filing jointly, head of household, or qualifying surviving spouse—

If your taxable income is \$50,000 or more but not over \$250,000..... your tax is \$3,774 plus 8.75% of excess over \$50,000
 If your taxable income is over \$250,000..... your tax is \$21,274 plus 9.9% of excess over \$250,000