

2021 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.
- Widow(er) with dependent child.

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			
				4,000 – 4,100	200	192		9,000 – 9,100	538	465		14,000 – 14,100	972	803	
				4,100 – 4,200	207	197		9,100 – 9,200	544	472		14,100 – 14,200	981	809	
				4,200 – 4,300	214	202		9,200 – 9,300	552	479		14,200 – 14,300	990	816	
				4,300 – 4,400	220	207		9,300 – 9,400	561	485		14,300 – 14,400	999	823	
				4,400 – 4,500	227	211		9,400 – 9,500	570	492		14,400 – 14,500	1,007	830	
				4,500 – 4,600	234	216		9,500 – 9,600	579	499		14,500 – 14,600	1,016	836	
				4,600 – 4,700	241	221		9,600 – 9,700	587	506		14,600 – 14,700	1,025	843	
				4,700 – 4,800	247	226		9,700 – 9,800	596	512		14,700 – 14,800	1,034	850	
0 – 20	0	0	0	4,800 – 4,900	254	230		9,800 – 9,900	605	519		14,800 – 14,900	1,042	857	
20 – 50	2	2	2	4,900 – 5,000	261	235		9,900 – 10,000	614	526		14,900 – 15,000	1,051	863	
\$ 50				\$ 5,000				\$ 10,000				\$ 15,000			
50 – 100	4	4		5,000 – 5,100	268	240		10,000 – 10,100	622	533		15,000 – 15,100	1,060	870	
100 – 200	7	7		5,100 – 5,200	274	245		10,100 – 10,200	631	539		15,100 – 15,200	1,069	877	
200 – 300	12	12		5,200 – 5,300	281	249		10,200 – 10,300	640	546		15,200 – 15,300	1,077	884	
300 – 400	17	17		5,300 – 5,400	288	254		10,300 – 10,400	649	553		15,300 – 15,400	1,086	890	
400 – 500	21	21		5,400 – 5,500	295	259		10,400 – 10,500	657	560		15,400 – 15,500	1,095	897	
500 – 600	26	26		5,500 – 5,600	301	264		10,500 – 10,600	666	566		15,500 – 15,600	1,104	904	
600 – 700	31	31		5,600 – 5,700	308	268		10,600 – 10,700	675	573		15,600 – 15,700	1,112	911	
700 – 800	36	36		5,700 – 5,800	315	273		10,700 – 10,800	684	580		15,700 – 15,800	1,121	917	
800 – 900	40	40		5,800 – 5,900	322	278		10,800 – 10,900	692	587		15,800 – 15,900	1,130	924	
900 – 1,000	45	45		5,900 – 6,000	328	283		10,900 – 11,000	701	593		15,900 – 16,000	1,139	931	
\$ 1,000				\$ 6,000				\$ 11,000				\$ 16,000			
1,000 – 1,100	50	50		6,000 – 6,100	335	287		11,000 – 11,100	710	600		16,000 – 16,100	1,147	938	
1,100 – 1,200	55	55		6,100 – 6,200	342	292		11,100 – 11,200	719	607		16,100 – 16,200	1,156	944	
1,200 – 1,300	59	59		6,200 – 6,300	349	297		11,200 – 11,300	727	614		16,200 – 16,300	1,165	951	
1,300 – 1,400	64	64		6,300 – 6,400	355	302		11,300 – 11,400	736	620		16,300 – 16,400	1,174	958	
1,400 – 1,500	69	69		6,400 – 6,500	362	306		11,400 – 11,500	745	627		16,400 – 16,500	1,182	965	
1,500 – 1,600	74	74		6,500 – 6,600	369	311		11,500 – 11,600	754	634		16,500 – 16,600	1,191	971	
1,600 – 1,700	78	78		6,600 – 6,700	376	316		11,600 – 11,700	762	641		16,600 – 16,700	1,200	978	
1,700 – 1,800	83	83		6,700 – 6,800	382	321		11,700 – 11,800	771	647		16,700 – 16,800	1,209	985	
1,800 – 1,900	88	88		6,800 – 6,900	389	325		11,800 – 11,900	780	654		16,800 – 16,900	1,217	992	
1,900 – 2,000	93	93		6,900 – 7,000	396	330		11,900 – 12,000	789	661		16,900 – 17,000	1,226	998	
\$ 2,000				\$ 7,000				\$ 12,000				\$ 17,000			
2,000 – 2,100	97	97		7,000 – 7,100	403	335		12,000 – 12,100	797	668		17,000 – 17,100	1,235	1,005	
2,100 – 2,200	102	102		7,100 – 7,200	409	340		12,100 – 12,200	806	674		17,100 – 17,200	1,244	1,012	
2,200 – 2,300	107	107		7,200 – 7,300	416	344		12,200 – 12,300	815	681		17,200 – 17,300	1,252	1,019	
2,300 – 2,400	112	112		7,300 – 7,400	423	350		12,300 – 12,400	824	688		17,300 – 17,400	1,261	1,025	
2,400 – 2,500	116	116		7,400 – 7,500	430	357		12,400 – 12,500	832	695		17,400 – 17,500	1,270	1,032	
2,500 – 2,600	121	121		7,500 – 7,600	436	364		12,500 – 12,600	841	701		17,500 – 17,600	1,279	1,039	
2,600 – 2,700	126	126		7,600 – 7,700	443	371		12,600 – 12,700	850	708		17,600 – 17,700	1,287	1,046	
2,700 – 2,800	131	131		7,700 – 7,800	450	377		12,700 – 12,800	859	715		17,700 – 17,800	1,296	1,052	
2,800 – 2,900	135	135		7,800 – 7,900	457	384		12,800 – 12,900	867	722		17,800 – 17,900	1,305	1,059	
2,900 – 3,000	140	140		7,900 – 8,000	463	391		12,900 – 13,000	876	728		17,900 – 18,000	1,314	1,066	
\$ 3,000				\$ 8,000				\$ 13,000				\$ 18,000			
3,000 – 3,100	145	145		8,000 – 8,100	470	398		13,000 – 13,100	885	735		18,000 – 18,100	1,322	1,073	
3,100 – 3,200	150	150		8,100 – 8,200	477	404		13,100 – 13,200	894	742		18,100 – 18,200	1,331	1,079	
3,200 – 3,300	154	154		8,200 – 8,300	484	411		13,200 – 13,300	902	749		18,200 – 18,300	1,340	1,086	
3,300 – 3,400	159	159		8,300 – 8,400	490	418		13,300 – 13,400	911	755		18,300 – 18,400	1,349	1,093	
3,400 – 3,500	164	164		8,400 – 8,500	497	425		13,400 – 13,500	920	762		18,400 – 18,500	1,357	1,100	
3,500 – 3,600	169	169		8,500 – 8,600	504	431		13,500 – 13,600	929	769		18,500 – 18,600	1,366	1,109	
3,600 – 3,700	173	173		8,600 – 8,700	511	438		13,600 – 13,700	937	776		18,600 – 18,700	1,375	1,118	
3,700 – 3,800	180	178		8,700 – 8,800	517	445		13,700 – 13,800	946	782		18,700 – 18,800	1,384	1,127	
3,800 – 3,900	187	183		8,800 – 8,900	524	452		13,800 – 13,900	955	789		18,800 – 18,900	1,392	1,135	
3,900 – 4,000	193	188		8,900 – 9,000	531	458		13,900 – 14,000	964	796		18,900 – 19,000	1,401	1,144	

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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:									
\$ 19,000				\$ 24,000				\$ 29,000				\$ 34,000											
19,000 – 19,100	1,410	1,153	24,000 – 24,100	1,847	1,590	29,000 – 29,100	2,285	2,028	34,000 – 34,100	2,722	2,465	19,100 – 19,200	1,419	1,162	24,100 – 24,200	1,856	1,599	29,100 – 29,200	2,294	2,037	34,100 – 34,200	2,731	2,474
19,200 – 19,300	1,427	1,170	24,200 – 24,300	1,865	1,608	29,200 – 29,300	2,302	2,045	34,200 – 34,300	2,740	2,483	19,300 – 19,400	1,436	1,179	24,300 – 24,400	1,874	1,617	29,300 – 29,400	2,311	2,054	34,300 – 34,400	2,749	2,492
19,400 – 19,500	1,445	1,188	24,400 – 24,500	1,882	1,625	29,400 – 29,500	2,320	2,063	34,400 – 34,500	2,757	2,500	19,500 – 19,600	1,454	1,197	24,500 – 24,600	1,891	1,634	29,500 – 29,600	2,329	2,072	34,500 – 34,600	2,766	2,509
19,600 – 19,700	1,462	1,205	24,600 – 24,700	1,900	1,643	29,600 – 29,700	2,337	2,080	34,600 – 34,700	2,775	2,518	19,700 – 19,800	1,471	1,214	24,700 – 24,800	1,909	1,652	29,700 – 29,800	2,346	2,089	34,700 – 34,800	2,784	2,527
19,800 – 19,900	1,480	1,223	24,800 – 24,900	1,917	1,660	29,800 – 29,900	2,355	2,098	34,800 – 34,900	2,792	2,535	19,900 – 20,000	1,489	1,232	24,900 – 25,000	1,926	1,669	29,900 – 30,000	2,364	2,107	34,900 – 35,000	2,801	2,544
\$ 20,000				\$ 25,000				\$ 30,000				\$ 35,000											
20,000 – 20,100	1,497	1,240	25,000 – 25,100	1,935	1,678	30,000 – 30,100	2,372	2,115	35,000 – 35,100	2,810	2,553	20,100 – 20,200	1,506	1,249	25,100 – 25,200	1,944	1,687	30,100 – 30,200	2,381	2,124	35,100 – 35,200	2,819	2,562
20,200 – 20,300	1,515	1,258	25,200 – 25,300	1,952	1,695	30,200 – 30,300	2,390	2,133	35,200 – 35,300	2,827	2,570	20,300 – 20,400	1,524	1,267	25,300 – 25,400	1,961	1,704	30,300 – 30,400	2,399	2,142	35,300 – 35,400	2,836	2,579
20,400 – 20,500	1,532	1,275	25,400 – 25,500	1,970	1,713	30,400 – 30,500	2,407	2,150	35,400 – 35,500	2,845	2,588	20,500 – 20,600	1,541	1,284	25,500 – 25,600	1,979	1,722	30,500 – 30,600	2,416	2,159	35,500 – 35,600	2,854	2,597
20,600 – 20,700	1,550	1,293	25,600 – 25,700	1,987	1,730	30,600 – 30,700	2,425	2,168	35,600 – 35,700	2,862	2,605	20,700 – 20,800	1,559	1,302	25,700 – 25,800	1,996	1,739	30,700 – 30,800	2,434	2,177	35,700 – 35,800	2,871	2,614
20,800 – 20,900	1,567	1,310	25,800 – 25,900	2,005	1,748	30,800 – 30,900	2,442	2,185	35,800 – 35,900	2,880	2,623	20,900 – 21,000	1,576	1,319	25,900 – 26,000	2,014	1,757	30,900 – 31,000	2,451	2,194	35,900 – 36,000	2,889	2,632
\$ 21,000				\$ 26,000				\$ 31,000				\$ 36,000											
21,000 – 21,100	1,585	1,328	26,000 – 26,100	2,022	1,765	31,000 – 31,100	2,460	2,203	36,000 – 36,100	2,897	2,640	21,100 – 21,200	1,594	1,337	26,100 – 26,200	2,031	1,774	31,100 – 31,200	2,469	2,212	36,100 – 36,200	2,906	2,649
21,200 – 21,300	1,602	1,345	26,200 – 26,300	2,040	1,783	31,200 – 31,300	2,477	2,220	36,200 – 36,300	2,915	2,658	21,300 – 21,400	1,611	1,354	26,300 – 26,400	2,049	1,792	31,300 – 31,400	2,486	2,229	36,300 – 36,400	2,924	2,667
21,400 – 21,500	1,620	1,363	26,400 – 26,500	2,057	1,800	31,400 – 31,500	2,495	2,238	36,400 – 36,500	2,932	2,675	21,500 – 21,600	1,629	1,372	26,500 – 26,600	2,066	1,809	31,500 – 31,600	2,504	2,247	36,500 – 36,600	2,941	2,684
21,600 – 21,700	1,637	1,380	26,600 – 26,700	2,075	1,818	31,600 – 31,700	2,512	2,255	36,600 – 36,700	2,950	2,693	21,700 – 21,800	1,646	1,389	26,700 – 26,800	2,084	1,827	31,700 – 31,800	2,521	2,264	36,700 – 36,800	2,959	2,702
21,800 – 21,900	1,655	1,398	26,800 – 26,900	2,092	1,835	31,800 – 31,900	2,530	2,273	36,800 – 36,900	2,967	2,710	21,900 – 22,000	1,664	1,407	26,900 – 27,000	2,101	1,844	31,900 – 32,000	2,539	2,282	36,900 – 37,000	2,976	2,719
\$ 22,000				\$ 27,000				\$ 32,000				\$ 37,000											
22,000 – 22,100	1,672	1,415	27,000 – 27,100	2,110	1,853	32,000 – 32,100	2,547	2,290	37,000 – 37,100	2,985	2,728	22,100 – 22,200	1,681	1,424	27,100 – 27,200	2,119	1,862	32,100 – 32,200	2,556	2,299	37,100 – 37,200	2,994	2,737
22,200 – 22,300	1,690	1,433	27,200 – 27,300	2,127	1,870	32,200 – 32,300	2,565	2,308	37,200 – 37,300	3,002	2,745	22,300 – 22,400	1,699	1,442	27,300 – 27,400	2,136	1,879	32,300 – 32,400	2,574	2,317	37,300 – 37,400	3,011	2,754
22,400 – 22,500	1,707	1,450	27,400 – 27,500	2,145	1,888	32,400 – 32,500	2,582	2,325	37,400 – 37,500	3,020	2,763	22,500 – 22,600	1,716	1,459	27,500 – 27,600	2,154	1,897	32,500 – 32,600	2,591	2,334	37,500 – 37,600	3,029	2,772
22,600 – 22,700	1,725	1,468	27,600 – 27,700	2,162	1,905	32,600 – 32,700	2,600	2,343	37,600 – 37,700	3,037	2,780	22,700 – 22,800	1,734	1,477	27,700 – 27,800	2,171	1,914	32,700 – 32,800	2,609	2,352	37,700 – 37,800	3,046	2,789
22,800 – 22,900	1,742	1,485	27,800 – 27,900	2,180	1,923	32,800 – 32,900	2,617	2,360	37,800 – 37,900	3,055	2,798	22,900 – 23,000	1,751	1,494	27,900 – 28,000	2,189	1,932	32,900 – 33,000	2,626	2,369	37,900 – 38,000	3,064	2,807
\$ 23,000				\$ 28,000				\$ 33,000				\$ 38,000											
23,000 – 23,100	1,760	1,503	28,000 – 28,100	2,197	1,940	33,000 – 33,100	2,635	2,378	38,000 – 38,100	3,072	2,815	23,100 – 23,200	1,769	1,512	28,100 – 28,200	2,206	1,949	33,100 – 33,200	2,644	2,387	38,100 – 38,200	3,081	2,824
23,200 – 23,300	1,777	1,520	28,200 – 28,300	2,215	1,958	33,200 – 33,300	2,652	2,395	38,200 – 38,300	3,090	2,833	23,300 – 23,400	1,786	1,529	28,300 – 28,400	2,224	1,967	33,300 – 33,400	2,661	2,404	38,300 – 38,400	3,099	2,842
23,400 – 23,500	1,795	1,538	28,400 – 28,500	2,232	1,975	33,400 – 33,500	2,670	2,413	38,400 – 38,500	3,107	2,850	23,500 – 23,600	1,804	1,547	28,500 – 28,600	2,241	1,984	33,500 – 33,600	2,679	2,422	38,500 – 38,600	3,116	2,859
23,600 – 23,700	1,812	1,555	28,600 – 28,700	2,250	1,993	33,600 – 33,700	2,687	2,430	38,600 – 38,700	3,125	2,868	23,700 – 23,800	1,821	1,564	28,700 – 28,800	2,259	2,002	33,700 – 33,800	2,696	2,439	38,700 – 38,800	3,134	2,877
23,800 – 23,900	1,830	1,573	28,800 – 28,900	2,267	2,010	33,800 – 33,900	2,705	2,448	38,800 – 38,900	3,142	2,885	23,900 – 24,000	1,839	1,582	28,900 – 29,000	2,276	2,019	33,900 – 34,000	2,714	2,457	38,900 – 39,000	3,151	2,894

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- Head of household.
- Widow(er) with dependent child.

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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	3,160	2,903	42,000 – 42,100	3,422	3,165	45,000 – 45,100	3,685	3,428	48,000 – 48,100	3,947	3,690	39,100 – 39,200	3,169	2,912	42,100 – 42,200	3,431	3,174	45,100 – 45,200	3,694	3,437	48,100 – 48,200	3,956	3,699
39,200 – 39,300	3,177	2,920	42,200 – 42,300	3,440	3,183	45,200 – 45,300	3,702	3,445	48,200 – 48,300	3,965	3,708	39,300 – 39,400	3,186	2,929	42,300 – 42,400	3,449	3,192	45,300 – 45,400	3,711	3,454	48,300 – 48,400	3,974	3,717
39,400 – 39,500	3,195	2,938	42,400 – 42,500	3,457	3,200	45,400 – 45,500	3,720	3,463	48,400 – 48,500	3,982	3,725	39,500 – 39,600	3,204	2,947	42,500 – 42,600	3,466	3,209	45,500 – 45,600	3,729	3,472	48,500 – 48,600	3,991	3,734
39,600 – 39,700	3,212	2,955	42,600 – 42,700	3,475	3,218	45,600 – 45,700	3,737	3,480	48,600 – 48,700	4,000	3,743	39,700 – 39,800	3,221	2,964	42,700 – 42,800	3,484	3,227	45,700 – 45,800	3,746	3,489	48,700 – 48,800	4,009	3,752
39,800 – 39,900	3,230	2,973	42,800 – 42,900	3,492	3,235	45,800 – 45,900	3,755	3,498	48,800 – 48,900	4,017	3,760	39,900 – 40,000	3,239	2,982	42,900 – 43,000	3,501	3,244	45,900 – 46,000	3,764	3,507	48,900 – 49,000	4,026	3,769
\$ 40,000				\$ 43,000				\$ 46,000				\$ 49,000											
40,000 – 40,100	3,247	2,990	43,000 – 43,100	3,510	3,253	46,000 – 46,100	3,772	3,515	49,000 – 49,100	4,035	3,778	40,100 – 40,200	3,256	2,999	43,100 – 43,200	3,519	3,262	46,100 – 46,200	3,781	3,524	49,100 – 49,200	4,044	3,787
40,200 – 40,300	3,265	3,008	43,200 – 43,300	3,527	3,270	46,200 – 46,300	3,790	3,533	49,200 – 49,300	4,052	3,795	40,300 – 40,400	3,274	3,017	43,300 – 43,400	3,536	3,279	46,300 – 46,400	3,799	3,542	49,300 – 49,400	4,061	3,804
40,400 – 40,500	3,282	3,025	43,400 – 43,500	3,545	3,288	46,400 – 46,500	3,807	3,550	49,400 – 49,500	4,070	3,813	40,500 – 40,600	3,291	3,034	43,500 – 43,600	3,554	3,297	46,500 – 46,600	3,816	3,559	49,500 – 49,600	4,079	3,822
40,600 – 40,700	3,300	3,043	43,600 – 43,700	3,562	3,305	46,600 – 46,700	3,825	3,568	49,600 – 49,700	4,087	3,830	40,700 – 40,800	3,309	3,052	43,700 – 43,800	3,571	3,314	46,700 – 46,800	3,834	3,577	49,700 – 49,800	4,096	3,839
40,800 – 40,900	3,317	3,060	43,800 – 43,900	3,580	3,323	46,800 – 46,900	3,842	3,585	49,800 – 49,900	4,105	3,848	40,900 – 41,000	3,326	3,069	43,900 – 44,000	3,589	3,332	46,900 – 47,000	3,851	3,594	49,900 – 50,000	4,114	3,857
\$ 41,000				\$ 44,000				\$ 47,000															
41,000 – 41,100	3,335	3,078	44,000 – 44,100	3,597	3,340	47,000 – 47,100	3,860	3,603	41,100 – 41,200	3,344	3,087	44,100 – 44,200	3,606	3,349	47,100 – 47,200	3,869	3,612						
41,200 – 41,300	3,352	3,095	44,200 – 44,300	3,615	3,358	47,200 – 47,300	3,877	3,620	41,300 – 41,400	3,361	3,104	44,300 – 44,400	3,624	3,367	47,300 – 47,400	3,886	3,629						
41,400 – 41,500	3,370	3,113	44,400 – 44,500	3,632	3,375	47,400 – 47,500	3,895	3,638	41,500 – 41,600	3,379	3,122	44,500 – 44,600	3,641	3,384	47,500 – 47,600	3,904	3,647						
41,600 – 41,700	3,387	3,130	44,600 – 44,700	3,650	3,393	47,600 – 47,700	3,912	3,655	41,700 – 41,800	3,396	3,139	44,700 – 44,800	3,659	3,402	47,700 – 47,800	3,921	3,664						
41,800 – 41,900	3,405	3,148	44,800 – 44,900	3,667	3,410	47,800 – 47,900	3,930	3,673	41,900 – 42,000	3,414	3,157	44,900 – 45,000	3,676	3,419	47,900 – 48,000	3,939	3,682						

2021 Tax rate charts

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

If your taxable income is \$50,000 or more but not over \$125,000your tax is \$4,118 plus 8.75% of excess over \$50,000
 If your taxable income is over \$125,000 your tax is \$10,681 plus 9.9% of excess over \$125,000

Chart J: For persons filing jointly, head of household, or qualifying widow(er) with dependent child—

If your taxable income is \$50,000 or more but not over \$250,000.....your tax is \$3,861 plus 8.75% of excess over \$50,000
 If your taxable income is over \$250,000.....your tax is \$21,361 plus 9.9% of excess over \$250,000