

# 2024 TAX BRACKETS

(TAXES DUE 2025)

Tax Rate	Single	Married filing jointly	Married separately filing	Head of household
10%	\$11,600 or less	\$23,200 or less	\$11,600 or less	\$16,550 or less
12%	\$11,601 to \$47,150	\$23,201 to \$94,300	\$11,600 to \$47,150	\$16,551 to \$63,100
22%	\$47,151 to \$100,525	\$94,301 to \$201,050	\$47,151 to \$100,525	\$63,101 to \$100,500
24%	\$100,526 to \$191,950	\$201,051 to \$383,900	\$100,526 to \$191,950	\$100,501 to \$191,950
32%	\$191,951 to \$243,725	\$383,901 to \$487,450	\$191,951 to \$243,725	\$191,951 to \$243,700
35%	\$243,726 to \$609,350	\$487,451 to \$731,200	\$243,726 to \$365,600	\$234,701 to \$609,350
37%	Over \$609,350	Over \$731,200	Over \$365,600	Over \$609,350

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**International Monetary Fund**

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International Effects of Tax Reforms International Monetary Fund,1988-07-12 This paper highlights the significance of open economy considerations in the analysis of tax reforms It focuses on domestic and international consequences of revenue neutral conversion between income and value added tax systems The principal result is that the direction of changes in key macroeconomic variables consequent on such tax conversions depends critically on the current account position For example a conversion from an income to a value added tax system lowers the world interest rate if the country adopting the reform runs a surplus in the current account of its balance of payments and vice versa

*Taxation and the Cost of Capital in Hungary and Poland* International Monetary Fund,1990-12-01 This paper compares the effective rates of taxation faced by a representative investor located in a major capital exporting country for investments in machinery and buildings in nine capital importing European countries Poland and Hungary are found to have relatively high effective tax rates on equity financed investment The analysis suggests that both countries would benefit from streamlining capital cost recovery allowances and possibly lowering statutory corporate tax rates as permitted by the revenue constraint rather than providing tax preferences for foreign investors

International Spillovers of Taxation International Monetary Fund,1989-05-11 This paper highlights key issues pertinent for the understanding of international effects of domestic tax policies and of international tax harmonization The analytical framework adopts the saving investment balance approach to the analysis of international economic interdependence focusing on income consumption and international borrowing A simulation model is developed that is richer in structure than the two period analytical model The analytical and simulation frameworks are used to analyze the consequences of revenue neutral conversions between income and consumption VAT tax systems the international effects of budget deficits and public debt management and the effects of international tax harmonization We demonstrate that the effects of such changes in the structure of taxes depend critically on international differences in saving and investment propensities

## **Tax Policy and Reform for Foreign Direct Investment in Developing Countries**

International Monetary Fund,1990-07-01 This paper identifies tax factors in 21 developing countries that have an impact on foreign direct investment flows It categorizes those factors into issues associated with tax coordination tax rates and rate structures and composition of the tax base Recent actions by countries reveal no clear pattern in their attempts to increase tax coordination while many have reduced corporate tax rates and stream lined tax incentives However broad based tax reform is lacking in most leaving room for further possibilities in tax reform for attracting foreign investment The paper also addresses nontax factors that can be instrumental in attracting foreign investment

## **International Vat Harmonization**

Mr. Steven A. Symansky,Mr.Jacob A. Frenkel,Assaf Razin,1991-02-01 This paper highlights key macroeconomic issues related to VAT harmonization A model is developed which emphasizes the effects of changes in the time profile of various taxes on international behavior Dynamic simulations reveal that the macroeconomic and welfare implications of VAT harmonization

including conflicts of interest depend critically on the tax system and the degree of substitution governing temporal and intertemporal allocations We also demonstrate that the effects of revenue neutral tax conversions between income and consumption tax systems undertaken by a single country depend critically on international differences in behavior

Consumption Tax Trends 2012 VAT/GST and Excise Rates, Trends and Administration Issues OECD,2012-12-14

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