

Subtitle K—Group Health Plan Requirements

100. Group health plan requirements 9801

Subtitle A—Income Taxes

Chapter

1. Normal taxes and surtaxes.

2. Tax on self-employment income.

2A. Unearned income Medicare contribution.

3. Withholding of tax on nonresident aliens and foreign corporations.

4. Taxes to enforce reporting on certain foreign accounts.

[5. Repealed.]

6. Consolidated returns.

Editorial Notes

AMENDMENTS

2010—Pub. L. 111–152, title I, §1402(a)(3), Mar. 30, 2010, 124 Stat. 1062, which directed amendment of the “table of chapters for subtitle A of chapter 1 of the Internal Revenue Code of 1986” by adding item for chapter 2A, was executed by adding item for chapter 2A to the table of chapters for this subtitle to reflect the probable intent of Congress.

Pub. L. 111–147, title V, §501(c)(8), Mar. 18, 2010, 124 Stat. 106, which directed amendment of the “table of chapters of the Internal Revenue Code of 1986” by adding item for chapter 4 “at the end”, was executed by adding item for chapter 4 after item for chapter 3 in the table of chapters for this subtitle to reflect the probable intent of Congress.

1997—Pub. L. 105–34, title XI, §1131(c)(4), Aug. 5, 1997, 111 Stat. 980, struck out item for chapter 5 “Tax on transfers to avoid income tax”.

1990—Pub. L. 101–508, title XI, §11801(b)(11), Nov. 5, 1990, 104 Stat. 1388–522, struck out item for chapter 4 “Rules applicable to recovery of excessive profits on government contracts”.

1984—Pub. L. 98–369, div. A, title IV, §474(r)(29)(D), July 18, 1984, 98 Stat. 844, struck out “and tax-free covenant bonds” at end of item for chapter 3.

CHAPTER 1—NORMAL TAXES AND SURTAXES

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¹ Section numbers editorially supplied.

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Editorial Notes

AMENDMENTS

2018—Pub. L. 115–141, div. U, title IV, §401(a)(1), (d)(4)(A), (5)(A), (6)(A), Mar. 23, 2018, 132 Stat. 1184, 1209–1211, transferred subchapter R to follow subchapter Q and struck out subchapter W “District of Columbia Enterprise Zone”, subchapter X “Renewal Communities”, and subchapter Y “Short-Term Regional Benefits”.

2017—Pub. L. 115–97, title I, §13823(c), Dec. 22, 2017, 131 Stat. 2188, added subchapter Z.

2005—Pub. L. 109–135, title I, §101(b)(4), Dec. 21, 2005, 119 Stat. 2593, substituted “Short-Term Regional Benefits” for “New York Liberty Zone Benefits” in subchapter Y.

2004—Pub. L. 108–357, title II, §248(b)(2), Oct. 22, 2004, 118 Stat. 1457, added subchapter R.

2002—Pub. L. 107–147, title III, §301(c), Mar. 9, 2002, 116 Stat. 40, added subchapter Y.

2000—Pub. L. 106–554, §1(a)(7) [title I, §101(d)], Dec. 21, 2000, 114 Stat. 2763, 2763A–600, added subchapter X.

1997—Pub. L. 105–34, title VII, §701(c), Aug. 5, 1997, 111 Stat. 869, added subchapter W.

1993—Pub. L. 103–66, title XIII, §13301(b), Aug. 10, 1993, 107 Stat. 555, added subchapter U.

1986—Pub. L. 99–514, title XIII, §1303(c)(1), Oct. 22, 1986, 100 Stat. 2658, struck out subchapter U “General stock ownership plans”.

1982—Pub. L. 97–354, §5(b), Oct. 19, 1982, 96 Stat. 1697, substituted in subchapter S “Tax treatment of S corporations and their shareholders” for “Election of certain small business corporations as to taxable status”.

1980—Pub. L. 96–589, §3(a)(2), Dec. 24, 1980, 94 Stat. 3400, added subchapter V.

1978—Pub. L. 95–600, title VI, §601(c)(1), Nov. 6, 1978, 92 Stat. 2897, added subchapter U.

1966—Pub. L. 89–389, §4(b)(2), Apr. 14, 1966, 80 Stat. 116, struck out subchapter R effective January 1, 1969.

1962—Pub. L. 87–834, §17(b)(4), Oct. 16, 1962, 76 Stat. 1051, added subchapter T.

1960—Pub. L. 86–779, §10(c), Sept. 14, 1960, 74 Stat. 1009, added to subchapter M heading “and real estate investment trusts”.

1958—Pub. L. 85–866, title I, §64(d)(1), Sept. 2, 1958, 72 Stat. 1656, added subchapter S.

Subchapter A—Determination of Tax Liability

Part	
I.	Tax on individuals.
II.	Tax on corporations.
III.	Changes in rates during a taxable year.
IV.	Credits against tax.
[V.	Repealed.]
VI.	Minimum tax for tax preferences. ¹
VII.	Base erosion and anti-abuse tax ²
[VIII.	Repealed.]

Editorial Notes

AMENDMENTS

2017—Pub. L. 115–97, title I, §14401(d)(1), Dec. 22, 2017, 131 Stat. 2233, added part VII.

¹ Part heading amended by Pub. L. 99–514 without corresponding amendment of analysis.

² So in original. Probably should be followed by a period.

2014—Pub. L. 113-295, div. A, title II, §221(a)(12)(A), Dec. 19, 2014, 128 Stat. 4038, struck out part VII “Environmental tax”.

1989—Pub. L. 101-234, title I, §102(a), Dec. 13, 1989, 103 Stat. 1980, repealed Pub. L. 100-360, §111, and provided that the provisions of law amended by such section are restored or revived as if such section had not been enacted, see 1988 Amendment note below.

1988—Pub. L. 100-360, title I, §111(c), July 1, 1988, 102 Stat. 697, added part VIII “Supplemental medicare premium”.

1986—Pub. L. 99-499, title V, §516(b)(5), Oct. 17, 1986, 100 Stat. 1771, added part VII.

1976—Pub. L. 94-455, title XIX, §1901(b)(2), Oct. 4, 1976, 90 Stat. 1792, struck out part V “Tax surcharge”.

1969—Pub. L. 91-172, title III, §301(b)(1), Dec. 30, 1969, 83 Stat. 585, added part VI.

1968—Pub. L. 90-364, title I, §102(d), June 28, 1968, 82 Stat. 259, added part V.

PART I—TAX ON INDIVIDUALS

Sec.

1. Tax imposed.
2. Definitions and special rules.
3. Tax tables for individuals having taxable income of less than \$20,000.¹
- [4. Repealed.]
5. Cross references relating to tax on individuals.

Editorial Notes

AMENDMENTS

1976—Pub. L. 94-455, title V, §501(c)(1), Oct. 4, 1976, 90 Stat. 1559, substituted “Tax tables for individuals having taxable income of less than \$20,000” for “Optional tax tables for individuals” in item 3 and struck out item 4 relating to rules for optional tax.

1969—Pub. L. 91-172, title VIII, §803(d)(9), Dec. 30, 1969, 83 Stat. 685, substituted “Definitions and special rules” and “Optional tax tables for individuals” for “Tax in case of joint return or return of surviving spouse” and “Optional tax if adjusted gross income is less than \$5,000” in items 2 and 3, respectively.

§ 1. Tax imposed

(a) Married individuals filing joint returns and surviving spouses

There is hereby imposed on the taxable income of—

- (1) every married individual (as defined in section 7703) who makes a single return jointly with his spouse under section 6013, and
- (2) every surviving spouse (as defined in section 2(a)),

a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over \$36,900	15% of taxable income.
Over \$36,900 but not over \$89,150.	\$5,535, plus 28% of the excess over \$36,900.
Over \$89,150 but not over \$140,000.	\$20,165, plus 31% of the excess over \$89,150.
Over \$140,000 but not over \$250,000.	\$35,928.50, plus 36% of the excess over \$140,000.
Over \$250,000	\$75,528.50, plus 39.6% of the excess over \$250,000.

(b) Heads of households

There is hereby imposed on the taxable income of every head of a household (as defined in

¹Section catchline amended by Pub. L. 95-30 without corresponding amendment of analysis.

section 2(b)) a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over \$29,600	15% of taxable income.
Over \$29,600 but not over \$76,400.	\$4,440, plus 28% of the excess over \$29,600.
Over \$76,400 but not over \$127,500.	\$17,544, plus 31% of the excess over \$76,400.
Over \$127,500 but not over \$250,000.	\$33,385, plus 36% of the excess over \$127,500.
Over \$250,000	\$77,485, plus 39.6% of the excess over \$250,000.

(c) Unmarried individuals (other than surviving spouses and heads of households)

There is hereby imposed on the taxable income of every individual (other than a surviving spouse as defined in section 2(a) or the head of a household as defined in section 2(b)) who is not a married individual (as defined in section 7703) a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over \$22,100	15% of taxable income.
Over \$22,100 but not over \$53,500.	\$3,315, plus 28% of the excess over \$22,100.
Over \$53,500 but not over \$115,000.	\$12,107, plus 31% of the excess over \$53,500.
Over \$115,000 but not over \$250,000.	\$31,172, plus 36% of the excess over \$115,000.
Over \$250,000	\$79,772, plus 39.6% of the excess over \$250,000.

(d) Married individuals filing separate returns

There is hereby imposed on the taxable income of every married individual (as defined in section 7703) who does not make a single return jointly with his spouse under section 6013, a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over \$18,450	15% of taxable income.
Over \$18,450 but not over \$44,575.	\$2,767.50, plus 28% of the excess over \$18,450.
Over \$44,575 but not over \$70,000.	\$10,082.50, plus 31% of the excess over \$44,575.
Over \$70,000 but not over \$125,000.	\$17,964.25, plus 36% of the excess over \$70,000.
Over \$125,000	\$37,764.25, plus 39.6% of the excess over \$125,000.

(e) Estates and trusts

There is hereby imposed on the taxable income of—

- (1) every estate, and
- (2) every trust,

taxable under this subsection a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over \$1,500	15% of taxable income.
Over \$1,500 but not over \$3,500.	\$225, plus 28% of the excess over \$1,500.
Over \$3,500 but not over \$5,500.	\$785, plus 31% of the excess over \$3,500.
Over \$5,500 but not over \$7,500.	\$1,405, plus 36% of the excess over \$5,500.
Over \$7,500	\$2,125, plus 39.6% of the excess over \$7,500.