

ACT 118 of 1929

First \$3,000	1.0%
Next \$3,000	2.0%
Next \$5,000	3.0%
Next \$14,000	4.0%
\$25,001 +	5.0%

ACT 221 of 1971

First \$2,999	1.0%
Next \$3,000	2.5%
Next \$3,000	3.5%
Next \$6,000	4.5%
Next \$10,000	6.0%
\$25,000 +	7.0%

ACT 328 of 1997 provided for indexing of tax brackets by the CPI up to 3%; effective tax year 1999.

ACT 1459 of 2013

**For Tax Years Beginning:
On or After 1/1/12**

First \$4,099	1.0%
Next \$4,100	2.5%
Next \$4,000	3.5%
Next \$8,200	4.5%
Next \$13,600	6.0%
\$34,000 +	7.0%

On or After 1/1/14

First \$4,099	0.9%
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On or After 1/1/15

Next \$4,100	2.4%
Next \$4,000	3.4%
Next \$8,200	4.4%
Next \$13,600	5.9%
\$34,000 +	6.9%

ACT 22 of 2015

For All Taxpayers

For Tax Years Beginning:

On or After 1/1/14

First \$4,299	0.9%
Next \$4,100	2.5%
Next \$4,200	3.5%
Next \$8,400	4.5%
Next \$14,100	6.0%
\$35,100 +	7.0%

For Taxpayers with \$21,000 + but < \$75,001

On or After 1/1/16

First \$4,299	0.9%
Next \$4,100	2.5%
Next \$4,200	3.5%
Next \$8,400	4.5%
Next \$14,100	5.0%
Next \$39,901 (up to \$75,000)	6.0%

However, For Taxpayers with > \$75,000

First \$4,299	0.9%
Next \$4,100	2.5%
Next \$4,200	3.5%
Next \$8,400	4.5%
Next \$14,100	6.0%
\$35,100 +	6.9%

In Addition, For Taxpayers with \$75,001 to \$80,000

Allow Reductions According to the Following Bracket Adjustments:

\$75,001 to \$76,000	\$440
\$76,001 to \$77,000	\$340
\$77,001 to \$78,000	\$240
\$78,001 to \$79,000	\$140
\$79,001 to \$80,000	\$40
\$80,001 +	\$0

For Taxpayers with < \$21,000
For Tax Years Beginning:
On or After 1/1/15

First \$4,299	0.9%
Next \$4,100	2.4%
Next \$4,200	3.4%
Next \$8,400 (up to \$20,999)	4.4%

ACT 78 of 2017
For Tax Years Beginning:
On or After 1/1/19

For Taxpayers with \$21,000 + but < \$75,001

First \$4,299	0.75%
Next \$4,100	2.5%
Next \$4,200	3.5%
Next \$8,400	4.5%
Next \$14,100	5.0%
Next \$39,901	6.0%

For Taxpayers with < \$21,000

First \$4,299	0.0%
Next \$4,100	2.0%
Next \$4,200	3.0%
Next \$8,400 (up to \$20,999)	3.4%