

A Historical Look at Top Marginal Income Tax Rates

Year	Regular	Surtax	Total - Top Rate
1913	1%	6%	7%
1916	2%	13%	15%
1917	4%	63%	67%
1918	8%	65%	73%
1922	8%	50%	58%
1924	6%	40%	46%
1925	5%	20%	25%
1932	8%	55%	63%
1934	4%	59%	63%
1936	4%	75%	79%
1941	4%	77%	81%
1942	6%	82%	88%
1944	3%	91%	94%
1945	3%	88%	91%
1964	3%	74%	77%
1965	70%		70%
1982	50%		50%
1987	38.5%		38.5%
1988-90*	33%		33%
1991	31%		31%
1993	39.6%		39.6%
2001	39.1%		39.1%
2002	38.6%		38.6%
2003-2010	35%		35%

*During 1988-90, tax on top income could not be determined without using a worksheet, but 33 percent appears to have been the highest rate paid.

Source: CCH, a Wolters Kluwer business, 2010. Permission for use granted.