

Federal Income Tax Rates for Corporations

Corporate Income Tax Rates

For Taxable from	Corporate Income to	The Tax Is	Plus	Of the Amount Over
\$ 0	\$ 50,000	\$ 0	15%	\$ 0
50,000	75,000	7,500	25%	50,000
75,000	100,000	13,750	34%	75,000
100,000	335,000	22,250	39%	100,000
335,000	10,000,000	113,900	34%	335,000
10,000,000	15,000,000	3,400,000	35%	10,000,000
15,000,000	18,333,333	5,150,000	38%	15,000,000
18,333,333	-----	6,416,667	35%	18,333,333

A **personal services corporation**, also known as a professional corporation, is taxed at a flat rate of 35% of taxable corporate income, meaning that the benefit of the lower brackets is not available.