

Visited on 09/13/2019



U.S. DEPARTMENT OF LABOR

IRC 6621 Table of Underpayment Rates

Date	(a)(2) Underpayment Rates	(c)(1) Underpayment Rates
October 1 – December 31, 2019	5%	7%
July 1 – September 30, 2019	5%	7%
April 1 – June 30, 2019	6%	8%
January 1 – March 31, 2019	6%	8%
October 1 – December 31, 2018	5%	7%
July 1 – September 30, 2018	5%	7%
April 1 – June 30, 2018	5%	7%
January 1 – March 31, 2018	4%	6%

Visited on 09/13/2019

Date	(a)(2) Underpayment Rates	(c)(1) Underpayment Rates
October 1 – December 31, 2017	4%	6%
July 1 – September 30, 2017	4%	6%
April 1 – June 30, 2017	4%	6%
January 1 – March 31, 2017	4%	6%
October 1 – December 31, 2016	4%	6%
July 1 – September 30, 2016	4%	6%
April 1 – June 30, 2016	4%	6%
January 1 – March 31, 2016	3%	5%
October 1 – December 31, 2015	3%	5%
July 1 – September 30, 2015	3%	5%
April 1 – June 30, 2015	3%	5%

Visited on 09/13/2019

Date	(a)(2) Underpayment Rates	(c)(1) Underpayment Rates
January 1 – March 31, 2015	3%	5%
October 1 – December 31, 2014	3%	5%
July 1 – September 30, 2014	3%	5%
April 1 – June 30, 2014	3%	5%
January 1 – March 31, 2014	3%	5%
October 1 – December 31, 2013	3%	5%
July 1 – September 30, 2013	3%	5%
April 1 – June 30, 2013	3%	5%
January 1 – March 31, 2013	3%	5%
October 1 – December 31, 2012	3%	5%
July 1 – September 30, 2012	3%	5%

Visited on 09/13/2019

Date	(a)(2) Underpayment Rates	(c)(1) Underpayment Rates
April 1 – June 30, 2012	3%	5%
January 1 – March 31, 2012	3%	5%
October 1 – December 31, 2011	3%	5%
July 1 – September 30, 2011	4%	6%
April 1 – June 30, 2011	4%	6%
January 1 – March 31, 2011	3%	5%
October 1 – December 31, 2010	4%	6%
July 1 – September 30, 2010	4%	6%
April 1 – June 30, 2010	4%	6%
January 1 – March 31, 2010	4%	6%
October 1 – December 31, 2009	4%	6%

Visited on 09/13/2019

Date	(a)(2) Underpayment Rates	(c)(1) Underpayment Rates
July 1 – September 30, 2009	4%	6%
April 1 – June 30, 2009	4%	6%
January 1 – March 31, 2009	5%	7%
October 1 – December 31, 2008	6%	8%
July 1 – September 30, 2008	5%	7%
April 1 – June 30, 2008	6%	8%
January 1 – March 31, 2008	7%	9%
October 1 – December 31, 2007	8%	10%
July 1 – September 30, 2007	8%	10%
April 1 – June 30, 2007	8%	10%
January 1 – March 31, 2007	8%	10%

Visited on 09/13/2019

Date	(a)(2) Underpayment Rates	(c)(1) Underpayment Rates
October 1 – December 31, 2006	8%	10%
July 1 – September 30, 2006	8%	10%
April 1 – June 30, 2006	7%	9%
January 1 – March 31, 2006	7%	9%
October 1 – December 31, 2005	7%	9%
July 1 – September 30, 2005	6%	8%
April 1 – June 30, 2005	6%	8%
January 1 – March 31, 2005	5%	7%
October 1 – December 31, 2004	5%	7%
July 1 – September 30, 2004	4%	6%
April 1 – June 30, 2004	5%	7%

Visited on 09/13/2019

Date	(a)(2) Underpayment Rates	(c)(1) Underpayment Rates
January 1 – March 31, 2004	4%	6%
October 1 – December 31, 2003	4%	6%
July 1 – September 30, 2003	5%	7%
April 1 – June 30, 2003	5%	7%
January 1 – March 31, 2003	5%	7%
October 1 – December 31, 2002	6%	8%
July 1 – September 30, 2002	6%	8%
April 1 – June 30, 2002	6%	8%
January 1 – March 31, 2002	6%	8%
October 1 – December 31, 2001	7%	9%
July 1 – September 30, 2001	7%	9%

Visited on 09/13/2019

Date	(a)(2) Underpayment Rates	(c)(1) Underpayment Rates
April 1 – June 30, 2001	8%	10%
January 1–March 31, 2001	9%	11%
October 1 – December 31, 2000	9%	11%
July 1 – September 30, 2000	9%	11%
April 1 – June 30, 2000	9%	11%
January 1 – March 31, 2000	8%	10%
October 1 – December 31, 1999	8%	10%
July 1 – September 30, 1999	8%	10%
April 1 – June 30, 1999	8%	10%
January 1 – March 31, 1999	7%	9%
October 1 – December 31, 1998	8%	10%

Visited on 09/13/2019

Date	(a)(2) Underpayment Rates	(c)(1) Underpayment Rates
July 1 – September 30, 1998	8%	10%
April 1 – June 30, 1998	8%	10%
January 1 – March 31, 1998	9%	11%
October 1 – December 31, 1997	9%	11%
July 1 – September 30, 1997	9%	11%
April 1 – June 30, 1997	9%	11%
January 1 – March 31, 1997	9%	11%
October 1 – December 31, 1996	9%	11%
July 1 – September 30, 1996	9%	11%
April 1 – June 30, 1996	8%	10%
January 1 – March 31, 1996	9%	11%

Visited on 09/13/2019

Date	(a)(2) Underpayment Rates	(c)(1) Underpayment Rates
October 1 – December 31, 1995	9%	11%
July 1 – September 30, 1995	9%	11%
April 1 – June 30, 1995	10%	12%
January 1 – March 31, 1995	9%	11%
October 1 – December 31, 1994	9%	11%
July 1 – September 30, 1994	8%	10%
April 1 – June 30, 1994	7%	9%
January 1 – March 31, 1994	7%	9%
October 1 – December 31, 1993	7%	9%
July 1 – September 30, 1993	7%	9%
April 1 – June 30, 1993	7%	9%

Visited on 09/13/2019

Date	(a)(2) Underpayment Rates	(c)(1) Underpayment Rates
January 1 – March 31, 1993	7%	9%
October 1 – December 31, 1992	7%	9%
July 1 – September 30, 1992	8%	10%
April 1 – June 30, 1992	8%	10%
January 1 – March 31, 1992	9%	11%
October 1 – December 31, 1991	10%	12%
July 1 – September 30, 1991	10%	12%
April 1 – June 30, 1991	10%	12%
January 1 – March 31, 1991	11%	13%
October 1 – December 31, 1990	11%	N/A
July 1 – September 30, 1990	11%	N/A

Visited on 09/13/2019

Date	(a)(2) Underpayment Rates	(c)(1) Underpayment Rates
April 1 – June 30, 1990	11%	N/A
January 1 – March 31, 1990	11%	N/A

Table of Interest Rates

IRC 6621(a)(2) and (c)(1) Underpayment Rates

From January 1, 1990 - December 31, 2019