

**2015 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$9,225 | 10% |
| \$9,225 | \$37,450 | 15% |
| \$37,450 | \$90,750 | 25% |
| \$90,750 | \$189,300 | 28% |
| \$189,300 | \$411,500 | 33% |
| \$411,500 | \$413,200 | 35% |
| \$413,200 | and over | 39.6% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$18,450 | 10% |
| \$18,450 | \$74,900 | 15% |
| \$74,900 | \$151,200 | 25% |
| \$151,200 | \$230,450 | 28% |
| \$230,450 | \$411,500 | 33% |
| \$411,500 | \$464,850 | 35% |
| \$464,850 | and over | 39.6% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$13,150 | 10% |
| \$13,150 | \$50,200 | 15% |
| \$50,200 | \$129,600 | 25% |
| \$129,600 | \$209,850 | 28% |
| \$209,850 | \$411,500 | 33% |
| \$411,500 | \$439,000 | 35% |
| \$439,000 | and over | 39.6% |

If your filing status is Married filing separately

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$9,225 | 10% |
| \$9,225 | \$37,450 | 15% |
| \$37,450 | \$75,600 | 25% |
| \$75,600 | \$115,225 | 28% |
| \$115,225 | \$205,750 | 33% |
| \$205,750 | \$232,425 | 35% |
| \$232,425 | and over | 39.6% |

Standard Deduction

| | Standard | Blind/Elderly |
|---------------------------|----------|---------------|
| Single | \$6,300 | \$1,550 |
| Married filing jointly | \$12,600 | \$1,250 |
| Head of Household | \$9,250 | \$1,550 |
| Married filing separately | \$6,300 | \$1,250 |

Standard Deduction for Dependents

| | |
|--|---------|
| Greater of \$1000 or sum of \$350 and individual's earned income | |
| Personal Exemption | \$4,000 |
| Threshold for Refundable Child Tax Credit | \$3,000 |

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 10,300 | 11,850 | 13,400 | | |
| Head of Household | 13,250 | 14,800 | 16,350 | | |
| Married filing jointly | 20,600 | 21,850 | 23,100 | 24,350 | 25,600 |

Source: Bloomberg BNA 2015 Projected Tax Rates, downloaded September 18, 2014 from http://bnainfo.bna.com/pdf2014/11507_2015_Projected_Tax_Rates.pdf

7-Feb-14

**2014 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$9,075 | 10% |
| \$9,075 | \$36,900 | 15% |
| \$36,900 | \$89,350 | 25% |
| \$89,350 | \$186,350 | 28% |
| \$186,350 | \$405,100 | 33% |
| \$405,100 | \$406,750 | 35% |
| \$406,750 | and over | 39.6% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$18,150 | 10% |
| \$18,150 | \$73,800 | 15% |
| \$73,800 | \$148,850 | 25% |
| \$148,850 | \$226,850 | 28% |
| \$226,850 | \$405,100 | 33% |
| \$405,100 | \$457,600 | 35% |
| \$457,600 | and over | 39.6% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$12,950 | 10% |
| \$12,950 | \$49,400 | 15% |
| \$49,400 | \$127,550 | 25% |
| \$127,550 | \$206,600 | 28% |
| \$206,600 | \$405,100 | 33% |
| \$405,100 | \$432,200 | 35% |
| \$432,200 | and over | 39.6% |

If your filing status is Married filing separately

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$9,075 | 10% |
| \$9,075 | \$36,900 | 15% |
| \$36,900 | \$74,425 | 25% |
| \$74,425 | \$113,425 | 28% |
| \$113,425 | \$202,550 | 33% |
| \$202,550 | \$228,800 | 35% |
| \$228,800 | and over | 39.6% |

Standard Deduction

| | Standard | Blind/Elderly |
|---------------------------|----------|---------------|
| Single | \$6,200 | \$1,550 |
| Married filing jointly | \$12,400 | \$1,200 |
| Head of Household | \$9,100 | \$1,550 |
| Married filing separately | \$6,200 | \$1,200 |

Standard Deduction for Dependents

Greater of \$1000 or sum of \$350 and individual's earned income

Personal Exemption \$3,950

Threshold for Refundable Child Tax Credit \$3,000

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 10,150 | 11,700 | 13,250 | | |
| Head of Household | 13,050 | 14,600 | 16,150 | | |
| Married filing jointly | 20,300 | 21,500 | 22,700 | 23,900 | 25,100 |

Source: Internal Revenue Service, Revenue Procedure 2013-35, downloaded February 7, 2014 from <http://www.irs.gov/pub/irs-drop/rp-13-35.pdf>

**2013 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$8,925 | 10% |
| \$8,925 | \$36,250 | 15% |
| \$36,250 | \$87,850 | 25% |
| \$87,850 | \$183,250 | 28% |
| \$183,250 | \$398,350 | 33% |
| \$398,350 | \$400,000 | 35% |
| \$400,000 | and over | 39.6% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$17,850 | 10% |
| \$17,850 | \$72,500 | 15% |
| \$72,500 | \$146,400 | 25% |
| \$146,400 | \$223,050 | 28% |
| \$223,050 | \$398,350 | 33% |
| \$398,350 | \$450,000 | 35% |
| \$450,000 | and over | 39.6% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$12,750 | 10% |
| \$12,750 | \$48,600 | 15% |
| \$48,600 | \$125,450 | 25% |
| \$125,450 | \$203,150 | 28% |
| \$203,150 | \$398,350 | 33% |
| \$398,350 | \$425,000 | 35% |
| \$425,000 | and over | 39.6% |

If your filing status is Married filing separately

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$8,925 | 10% |
| \$8,925 | \$36,250 | 15% |
| \$36,250 | \$73,200 | 25% |
| \$73,200 | \$111,525 | 28% |
| \$111,525 | \$199,175 | 33% |
| \$199,175 | \$225,000 | 35% |
| \$225,000 | and over | 39.6% |

Standard Deduction

| | Standard | Blind/Elderly |
|---------------------------|----------|---------------|
| Single | \$6,100 | \$1,500 |
| Married filing jointly | \$12,200 | \$1,200 |
| Head of Household | \$8,950 | \$1,500 |
| Married filing separately | \$6,100 | \$1,200 |

Standard Deduction for Dependents

| | |
|--|---------|
| Greater of \$1000 or sum of \$350 and individual's earned income | |
| Personal Exemption | \$3,900 |
| Threshold for Refundable Child Tax Credit | \$3,000 |

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 10,000 | 11,500 | 13,000 | | |
| Head of Household | 12,850 | 14,350 | 15,850 | | |
| Married filing jointly | 20,000 | 21,200 | 22,400 | 23,600 | 24,800 |

Source: Internal Revenue Service, Revenue Procedure 2013-15, downloaded January 30, 2013 from http://www.irs.gov/irb/2013-05_IRB/ar06.html

10-Jan-12

**2012 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$8,700 | 10% |
| \$8,700 | \$35,350 | 15% |
| \$35,350 | \$85,650 | 25% |
| \$85,650 | \$178,650 | 28% |
| \$178,650 | \$388,350 | 33% |
| \$388,350 | and over | 35% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$17,400 | 10% |
| \$17,400 | \$70,700 | 15% |
| \$70,700 | \$142,700 | 25% |
| \$142,700 | \$217,450 | 28% |
| \$217,450 | \$388,350 | 33% |
| \$388,350 | and over | 35% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$12,400 | 10% |
| \$12,400 | \$47,350 | 15% |
| \$47,350 | \$122,300 | 25% |
| \$122,300 | \$198,050 | 28% |
| \$198,050 | \$388,350 | 33% |
| \$388,350 | and over | 35% |

If your filing status is Married filing separately

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$8,700 | 10% |
| \$8,700 | \$35,350 | 15% |
| \$35,350 | \$71,350 | 25% |
| \$71,350 | \$108,725 | 28% |
| \$108,725 | \$194,175 | 33% |
| \$194,175 | and over | 35% |

Standard Deduction

| | Standard | Blind/Elderly |
|---------------------------|----------|---------------|
| Single | \$5,950 | \$1,450 |
| Married filing jointly | \$11,900 | \$1,150 |
| Head of Household | \$8,700 | \$1,450 |
| Married filing separately | \$5,950 | \$1,150 |

Standard Deduction for Dependents

Greater of \$950 or sum of \$300 and individual's earned income

Personal Exemption \$3,800

Threshold for Refundable Child Tax Credit \$3,000

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 9,750 | 11,200 | 12,650 | | |
| Head of Household | 12,500 | 13,950 | 15,400 | | |
| Married filing jointly | 19,500 | 20,650 | 21,800 | 22,950 | 24,100 |

Source: Internal Revenue Service, Revenue Procedure 2011-52, downloaded January 10, 2012 from <http://www.irs.gov/pub/irs-drop/rp-11-52.pdf>

20-Jan-11

**2011 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$8,500 | 10% |
| \$8,500 | \$34,500 | 15% |
| \$34,500 | \$83,600 | 25% |
| \$83,600 | \$174,400 | 28% |
| \$174,400 | \$379,150 | 33% |
| \$379,150 | and over | 35% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$17,000 | 10% |
| \$17,000 | \$69,000 | 15% |
| \$69,000 | \$139,350 | 25% |
| \$139,350 | \$212,300 | 28% |
| \$212,300 | \$379,150 | 33% |
| \$379,150 | and over | 35% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$12,150 | 10% |
| \$12,150 | \$46,250 | 15% |
| \$46,250 | \$119,400 | 25% |
| \$119,400 | \$193,350 | 28% |
| \$193,350 | \$379,150 | 33% |
| \$379,150 | and over | 35% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$8,500 | 10% |
| \$8,500 | \$34,500 | 15% |
| \$34,500 | \$69,675 | 25% |
| \$69,675 | \$106,150 | 28% |
| \$106,150 | \$189,575 | 33% |
| \$189,575 | and over | 35% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$5,800 | \$1,450 |
| Married filing jointly | \$11,600 | \$1,150 |
| Head of Household | \$8,500 | \$1,450 |
| Married filing separately | \$5,800 | \$1,150 |

Standard Deduction for Dependents

| | |
|---|---------|
| Greater of \$950 or sum of \$300 and individual's earned income | |
| Personal Exemption | \$3,700 |
| Threshold for Refundable Child Tax Credit | \$3,000 |

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 9,500 | 10,950 | 12,400 | | |
| Head of Household | 12,200 | 13,650 | 15,100 | | |
| Married filing jointly | 19,000 | 20,150 | 21,300 | 22,450 | 23,600 |

Source: Internal Revenue Service, Revenue Procedure 2011-12, downloaded January 14, 2011 from <http://www.irs.gov/pub/irs-drop/rp-11-12.pdf>.

26-Oct-09

**2010 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$8,375 | 10% |
| \$8,375 | \$34,000 | 15% |
| \$34,000 | \$82,400 | 25% |
| \$82,400 | \$171,850 | 28% |
| \$171,850 | \$373,650 | 33% |
| \$373,650 | and over | 35% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$16,750 | 10% |
| \$16,750 | \$68,000 | 15% |
| \$68,000 | \$137,300 | 25% |
| \$137,300 | \$209,250 | 28% |
| \$209,250 | \$373,650 | 33% |
| \$373,650 | and over | 35% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$11,950 | 10% |
| \$11,950 | \$45,550 | 15% |
| \$45,550 | \$117,650 | 25% |
| \$117,650 | \$190,550 | 28% |
| \$190,550 | \$373,650 | 33% |
| \$373,650 | and over | 35% |

If your filing status is Married filing separately

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$8,375 | 10% |
| \$8,375 | \$34,000 | 15% |
| \$34,000 | \$68,650 | 25% |
| \$68,650 | \$104,625 | 28% |
| \$104,625 | \$186,825 | 33% |
| \$186,825 | and over | 35% |

Standard Deduction

| | Standard | Blind/Elderly |
|---------------------------|----------|---------------|
| Single | \$5,700 | \$1,400 |
| Married filing jointly | \$11,400 | \$1,100 |
| Head of Household | \$8,400 | \$1,400 |
| Married filing separately | \$5,700 | \$1,100 |

Standard Deduction for Dependents
Greater of \$950 or sum of \$300 and individual's earned income

Personal Exemption \$3,650

Threshold for Refundable Child Tax Credit \$3,000

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 9,350 | 10,750 | 12,150 | | |
| Head of Household | 12,050 | 13,450 | 14,850 | | |
| Married filing jointly | 18,700 | 19,800 | 20,900 | 22,000 | 23,100 |

Source: Internal Revenue Service, Revenue Procedure 2009-50, downloaded October 21, 2009 from <http://www.irs.gov/pub/irs-drop/rp-09-50.pdf>.

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters and <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=580> for child-related tax credit details.

6-Aug-09

**2009 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$8,350 | 10% |
| \$8,350 | \$33,950 | 15% |
| \$33,950 | \$82,250 | 25% |
| \$82,250 | \$171,550 | 28% |
| \$171,550 | \$372,950 | 33% |
| \$372,950 | and over | 35% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$16,700 | 10% |
| \$16,700 | \$67,900 | 15% |
| \$67,900 | \$137,050 | 25% |
| \$137,050 | \$208,850 | 28% |
| \$208,850 | \$372,950 | 33% |
| \$372,950 | and over | 35% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$11,950 | 10% |
| \$11,950 | \$45,500 | 15% |
| \$45,500 | \$117,450 | 25% |
| \$117,450 | \$190,200 | 28% |
| \$190,200 | \$372,950 | 33% |
| \$372,950 | and over | 35% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$8,350 | 10% |
| \$8,350 | \$33,950 | 15% |
| \$33,950 | \$68,525 | 25% |
| \$68,525 | \$104,425 | 28% |
| \$104,425 | \$186,475 | 33% |
| \$186,475 | and over | 35% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$5,700 | \$1,400 |
| Married filing jointly | \$11,400 | \$1,100 |
| Head of Household | \$8,350 | \$1,400 |
| Married filing separately | \$5,700 | \$1,100 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$83,400 |
| All others | \$166,800 |

Standard Deduction for Dependents

Greater of \$950 or sum of \$300 and individual's earned income

Personal Exemption

\$3,650

Threshold for Refundable Child Tax Credit

\$3,000

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$166,800 | \$289,300 |
| Married filing jointly | \$250,200 | \$372,700 |
| Head of Household | \$208,500 | \$331,000 |
| Married filing separately | \$125,100 | \$186,350 |

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 9,350 | 10,750 | 12,150 | | |
| Head of Household | 12,000 | 13,400 | 14,800 | | |
| Married filing jointly | 18,700 | 19,800 | 20,900 | 22,000 | 23,100 |

Source: Internal Revenue Service, Revenue Procedure 2008-66, downloaded November 3, 2008 from <http://www.irs.gov/pub/irs-drop/rp-08-66.pdf>; H.R. 1, American Recovery and Reinvestment Act of 2009.

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters and <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=580> for child-related tax credit details.

4-Nov-07

**2008 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$8,025 | 10% |
| \$8,025 | \$32,550 | 15% |
| \$32,550 | \$78,850 | 25% |
| \$78,850 | \$164,550 | 28% |
| \$164,550 | \$357,700 | 33% |
| \$357,700 | and over | 35% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$16,050 | 10% |
| \$16,050 | \$65,100 | 15% |
| \$65,100 | \$131,450 | 25% |
| \$131,450 | \$200,300 | 28% |
| \$200,300 | \$357,700 | 33% |
| \$357,700 | and over | 35% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$11,450 | 10% |
| \$11,450 | \$43,650 | 15% |
| \$43,650 | \$112,650 | 25% |
| \$112,650 | \$182,400 | 28% |
| \$182,400 | \$357,700 | 33% |
| \$357,700 | and over | 35% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$8,025 | 10% |
| \$8,025 | \$32,550 | 15% |
| \$32,550 | \$65,725 | 25% |
| \$65,725 | \$100,150 | 28% |
| \$100,150 | \$178,850 | 33% |
| \$178,850 | and over | 35% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$5,450 | \$1,350 |
| Married filing jointly | \$10,900 | \$1,050 |
| Head of Household | \$8,000 | \$1,350 |
| Married filing separately | \$5,450 | \$1,050 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$79,975 |
| All others | \$159,950 |

Standard Deduction for Dependents

Greater of \$900 or sum of \$300 and individual's earned income

Personal Exemption

\$3,500

Threshold for Refundable Child Tax Credit

\$8,500

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$159,950 | \$282,450 |
| Married filing jointly | \$239,950 | \$362,450 |
| Head of Household | \$199,950 | \$322,450 |
| Married filing separately | \$119,975 | \$181,225 |

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 8,950 | 10,300 | 11,650 | | |
| Head of Household | 11,500 | 12,850 | 14,200 | | |
| Married filing jointly | 17,900 | 18,950 | 20,000 | 21,050 | 22,100 |

Source: Internal Revenue Service, Revenue Procedure 2007-66, downloaded November 1, 2007
from <http://www.irs.gov/pub/irs-drop/rp-07-66.pdf>

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters and
<http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=580> for child-related tax credit details.

26-Oct-06

**2007 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$7,825 | 10% |
| \$7,825 | \$31,850 | 15% |
| \$31,850 | \$77,100 | 25% |
| \$77,100 | \$160,850 | 28% |
| \$160,850 | \$349,700 | 33% |
| \$349,700 | and over | 35% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$15,650 | 10% |
| \$15,650 | \$63,700 | 15% |
| \$63,700 | \$128,500 | 25% |
| \$128,500 | \$195,850 | 28% |
| \$195,850 | \$349,700 | 33% |
| \$349,700 | and over | 35% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$11,200 | 10% |
| \$11,200 | \$42,650 | 15% |
| \$42,650 | \$110,100 | 25% |
| \$110,100 | \$178,350 | 28% |
| \$178,350 | \$349,700 | 33% |
| \$349,700 | and over | 35% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$7,825 | 10% |
| \$7,825 | \$31,850 | 15% |
| \$31,850 | \$64,250 | 25% |
| \$64,250 | \$97,925 | 28% |
| \$97,925 | \$174,850 | 33% |
| \$174,850 | and over | 35% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$5,350 | \$1,300 |
| Married filing jointly | \$10,700 | \$1,050 |
| Head of Household | \$7,850 | \$1,300 |
| Married filing separately | \$5,350 | \$1,050 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$78,200 |
| All others | \$156,400 |

Standard Deduction for Dependents

Greater of \$850 or sum of \$300 and individual's earned income

Personal Exemption

\$3,400

Threshold for Refundable Child Tax Credit

\$11,750

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$156,400 | \$278,900 |
| Married filing jointly | \$234,600 | \$357,100 |
| Head of Household | \$195,500 | \$318,000 |
| Married filing separately | \$117,300 | \$178,550 |

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 8,750 | 10,050 | 11,350 | | |
| Head of Household | 11,250 | 12,550 | 13,850 | | |
| Married filing jointly | 17,500 | 18,550 | 19,600 | 20,650 | 21,700 |

Source: James Young, "Inflation Adjustments Affecting Individual Taxpayers in 2007,"
Tax Notes magazine, October 9, 2006.

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters and
<http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=580> for child-related tax credit details.

**2006 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$7,550 | 10% |
| \$7,550 | \$30,650 | 15% |
| \$30,650 | \$74,200 | 25% |
| \$74,200 | \$154,800 | 28% |
| \$154,800 | \$336,550 | 33% |
| \$336,550 | and over | 35% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$15,100 | 10% |
| \$15,100 | \$61,300 | 15% |
| \$61,300 | \$123,700 | 25% |
| \$123,700 | \$188,450 | 28% |
| \$188,450 | \$336,550 | 33% |
| \$336,550 | and over | 35% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$10,750 | 10% |
| \$10,750 | \$41,050 | 15% |
| \$41,050 | \$106,000 | 25% |
| \$106,000 | \$171,650 | 28% |
| \$171,650 | \$336,550 | 33% |
| \$336,550 | and over | 35% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$7,550 | 10% |
| \$7,550 | \$30,650 | 15% |
| \$30,650 | \$61,850 | 25% |
| \$61,850 | \$94,225 | 28% |
| \$94,225 | \$168,275 | 33% |
| \$168,275 | and over | 35% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$5,150 | \$1,250 |
| Married filing jointly | \$10,300 | \$1,000 |
| Head of Household | \$7,550 | \$1,250 |
| Married filing separately | \$5,150 | \$1,000 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$75,250 |
| All others | \$150,500 |

Standard Deduction for Dependents

Greater of \$850 or sum of \$300 and individual's earned income

Personal Exemption \$3,300

Threshold for Refundable Child Tax Credit
\$11,300

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$150,500 | \$273,000 |
| Married filing jointly | \$225,750 | \$348,250 |
| Head of Household | \$188,150 | \$310,650 |
| Married filing separately | \$112,875 | \$174,125 |

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 8,450 | 9,700 | 10,950 | | |
| Head of Household | 10,850 | 12,100 | 13,350 | | |
| Married filing jointly | 16,900 | 17,900 | 18,900 | 19,900 | 20,900 |

Source: Instructions for Form 1040, Internal Revenue Service

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters and <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=580> for child-related tax credit details.

**2005 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$7,300 | 10% |
| \$7,300 | \$29,700 | 15% |
| \$29,700 | \$71,950 | 25% |
| \$71,950 | \$150,150 | 28% |
| \$150,150 | \$326,450 | 33% |
| \$326,450 | and over | 35% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$14,600 | 10% |
| \$14,600 | \$59,400 | 15% |
| \$59,400 | \$119,950 | 25% |
| \$119,950 | \$182,800 | 28% |
| \$182,800 | \$326,450 | 33% |
| \$326,450 | and over | 35% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$10,450 | 10% |
| \$10,450 | \$39,800 | 15% |
| \$39,800 | \$102,800 | 25% |
| \$102,800 | \$166,450 | 28% |
| \$166,450 | \$326,450 | 33% |
| \$326,450 | and over | 35% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$7,300 | 10% |
| \$7,300 | \$29,700 | 15% |
| \$29,700 | \$59,975 | 25% |
| \$59,975 | \$91,400 | 28% |
| \$91,400 | \$163,225 | 33% |
| \$163,225 | and over | 35% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$5,000 | \$1,250 |
| Married filing jointly | \$10,000 | \$1,000 |
| Head of Household | \$7,300 | \$1,250 |
| Married filing separately | \$5,000 | \$1,000 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$72,975 |
| All others | \$145,950 |

Standard Deduction for Dependents

Greater of \$800 or sum of \$250 and individual's earned income

Personal Exemption \$3,200

Threshold for Refundable Child Tax Credit
\$11,000

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$145,950 | \$268,450 |
| Married filing jointly | \$218,950 | \$341,450 |
| Head of Household | \$182,450 | \$304,950 |
| Married filing separately | \$109,475 | \$170,725 |

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 8,200 | 9,450 | 10,700 | | |
| Head of Household | 10,500 | 11,750 | 13,000 | | |
| Married filing jointly | 16,400 | 17,400 | 18,400 | 19,400 | 20,400 |

Source: Instructions for Form 1040, Internal Revenue Service

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters and <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=580> for child-related tax credit details.

**2004 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$7,150 | 10% |
| \$7,150 | \$29,050 | 15% |
| \$29,050 | \$70,350 | 25% |
| \$70,350 | \$146,750 | 28% |
| \$146,750 | \$319,100 | 33% |
| \$319,100 | and over | 35% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$14,300 | 10% |
| \$14,300 | \$58,100 | 15% |
| \$58,100 | \$117,250 | 25% |
| \$117,250 | \$178,600 | 28% |
| \$178,600 | \$319,100 | 33% |
| \$319,100 | and over | 35% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$10,200 | 10% |
| \$10,200 | \$38,900 | 15% |
| \$38,900 | \$100,500 | 25% |
| \$100,500 | \$162,700 | 28% |
| \$162,700 | \$319,100 | 33% |
| \$319,100 | and over | 35% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$7,150 | 10% |
| \$7,150 | \$29,050 | 15% |
| \$29,050 | \$58,625 | 25% |
| \$58,625 | \$89,325 | 28% |
| \$89,325 | \$159,550 | 33% |
| \$159,550 | and over | 35% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$4,850 | \$1,200 |
| Married filing jointly | \$9,700 | \$950 |
| Head of Household | \$7,150 | \$1,200 |
| Married filing separately | \$4,850 | \$950 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$71,350 |
| All others | \$142,700 |

Standard Deduction for Dependents

Greater of \$800 or sum of \$250 and individual's earned income

Personal Exemption \$3,100

Threshold for Refundable Child Tax Credit
\$10,750

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$142,700 | \$265,200 |
| Married filing jointly | \$214,050 | \$336,550 |
| Head of Household | \$178,350 | \$300,850 |
| Married filing separately | \$107,025 | \$168,275 |

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 7,950 | 9,150 | 10,350 | | |
| Head of Household | 10,250 | 11,450 | 12,650 | | |
| Married filing jointly | 15,900 | 16,850 | 17,800 | 18,750 | 19,700 |

Source: Instructions for Form 1040, Internal Revenue Service

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters and <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=580> for child-related tax credit details.

**2003 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$7,000 | 10% |
| \$7,000 | \$28,400 | 15% |
| \$28,400 | \$68,800 | 25% |
| \$68,800 | \$143,500 | 28% |
| \$143,500 | \$311,950 | 33% |
| \$311,950 | and over | 35% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$14,000 | 10% |
| \$14,000 | \$56,800 | 15% |
| \$56,800 | \$114,650 | 25% |
| \$114,650 | \$174,700 | 28% |
| \$174,700 | \$311,950 | 33% |
| \$311,950 | and over | 35% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$10,000 | 10% |
| \$10,000 | \$38,050 | 15% |
| \$38,050 | \$98,250 | 25% |
| \$98,250 | \$159,100 | 28% |
| \$159,100 | \$311,950 | 33% |
| \$311,950 | and over | 35% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$7,000 | 10% |
| \$7,000 | \$28,400 | 15% |
| \$28,400 | \$57,325 | 25% |
| \$57,325 | \$87,350 | 28% |
| \$87,350 | \$155,975 | 33% |
| \$155,975 | and over | 35% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$4,750 | \$1,150 |
| Married filing jointly | \$9,500 | \$950 |
| Head of Household | \$7,000 | \$1,150 |
| Married filing separately | \$4,750 | \$950 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$69,750 |
| All others | \$139,500 |

Standard Deduction for Dependents

Greater of \$750 or sum of \$250 and individual's earned income

Personal Exemption \$3,050

Threshold for Refundable Child Tax Credit
\$10,500

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$139,500 | \$262,000 |
| Married filing jointly | \$209,250 | \$331,750 |
| Head of Household | \$174,400 | \$296,900 |
| Married filing separately | \$104,625 | \$165,875 |

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 7,800 | 8,950 | 10,100 | | |
| Head of Household | 10,050 | 11,200 | 12,350 | | |
| Married filing jointly | 15,600 | 16,550 | 17,500 | 18,450 | 19,400 |

Source: Instructions for Form 1040, Internal Revenue Service

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters and <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=580> for child-related tax credit details.

**2002 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$6,000 | 10.0% |
| \$6,000 | \$27,950 | 15.0% |
| \$27,950 | \$67,700 | 27.0% |
| \$67,700 | \$141,250 | 30.0% |
| \$141,250 | \$307,050 | 35.0% |
| \$307,050 | and over | 38.6% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$12,000 | 10.0% |
| \$12,000 | \$46,700 | 15.0% |
| \$46,700 | \$112,850 | 27.0% |
| \$112,850 | \$171,950 | 30.0% |
| \$171,950 | \$307,050 | 35.0% |
| \$307,050 | and over | 38.6% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$10,000 | 10.0% |
| \$10,000 | \$37,450 | 15.0% |
| \$37,450 | \$96,700 | 27.0% |
| \$96,700 | \$156,600 | 30.0% |
| \$156,600 | \$307,050 | 35.0% |
| \$307,050 | and over | 38.6% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$6,000 | 10.0% |
| \$6,000 | \$23,350 | 15.0% |
| \$23,350 | \$56,425 | 27.0% |
| \$56,425 | \$85,975 | 30.0% |
| \$85,975 | \$153,525 | 35.0% |
| \$153,525 | and over | 38.6% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$4,700 | \$1,150 |
| Married filing jointly | \$7,850 | \$900 |
| Head of Household | \$6,900 | \$1,150 |
| Married filing separately | \$3,925 | \$900 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$68,650 |
| All others | \$137,300 |

Standard Deduction for Dependents

Greater of \$750 or sum of \$250 and individual's earned income

Personal exemption \$3,000

Threshold for Refundable Child Tax Credit
\$10,350

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$137,300 | \$259,800 |
| Married filing jointly | \$206,000 | \$328,500 |
| Head of Household | \$171,650 | \$294,150 |
| Married filing separately | \$103,000 | \$164,250 |

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 7,700 | 8,850 | 10,000 | | |
| Head of Household | 9,900 | 11,050 | 12,200 | | |
| Married filing jointly | 13,850 | 14,750 | 15,650 | 16,550 | 17,450 |

Source: Instructions for Form 1040, Internal Revenue Service

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters and <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=580> for child-related tax credit details.

**2001 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$27,050 | 15.0% |
| \$27,050 | \$65,550 | 27.5% |
| \$65,550 | \$136,750 | 30.5% |
| \$136,750 | \$297,350 | 35.5% |
| \$297,350 | and over | 39.1% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$45,200 | 15.0% |
| \$45,200 | \$109,250 | 27.5% |
| \$109,250 | \$166,500 | 30.5% |
| \$166,500 | \$297,350 | 35.5% |
| \$297,350 | and over | 39.1% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$36,250 | 15.0% |
| \$36,250 | \$93,650 | 27.5% |
| \$93,650 | \$151,650 | 30.5% |
| \$151,650 | \$297,350 | 35.5% |
| \$297,350 | and over | 39.1% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$22,600 | 15.0% |
| \$22,600 | \$54,625 | 27.5% |
| \$54,625 | \$83,250 | 30.5% |
| \$83,250 | \$148,675 | 35.5% |
| \$148,675 | and over | 39.1% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$4,550 | \$1,100 |
| Married filing jointly | \$7,600 | \$900 |
| Head of Household | \$6,650 | \$1,100 |
| Married filing separately | \$3,800 | \$900 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$66,475 |
| All others | \$132,950 |

Standard Deduction for Dependents

Greater of \$750 or sum of \$250 and individual's earned income

Personal Exemption

\$2,900

Threshold for Refundable Child Tax Credit

\$10,000

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$132,950 | \$255,450 |
| Married filing jointly | \$199,450 | \$321,950 |
| Head of Household | \$166,200 | \$288,700 |
| Married filing separately | \$99,725 | \$160,975 |

Filing Threshold

| Number of Blind / Elderly Exemptions | | | | |
|--------------------------------------|---|---|---|---|
| 0 | 1 | 2 | 3 | 4 |

| | | | | | |
|------------------------|--------|--------|--------|--------|--------|
| Single | 7,450 | 8,550 | 9,650 | | |
| Head of Household | 9,550 | 10,650 | 11,750 | | |
| Married filing jointly | 13,400 | 14,300 | 15,200 | 16,100 | 17,000 |

Source: Instructions for Form 1040, Internal Revenue Service

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters and <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=580> for child-related tax credit details.

**2000 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$26,250 | 15.0% |
| \$26,250 | \$63,550 | 28.0% |
| \$63,550 | \$132,600 | 31.0% |
| \$132,600 | \$288,350 | 36.0% |
| \$288,350 | and over | 39.6% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$43,850 | 15.0% |
| \$43,850 | \$105,950 | 28.0% |
| \$105,950 | \$161,450 | 31.0% |
| \$161,450 | \$288,350 | 36.0% |
| \$288,350 | and over | 39.6% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$35,150 | 15.0% |
| \$35,150 | \$90,800 | 28.0% |
| \$90,800 | \$147,050 | 31.0% |
| \$147,050 | \$288,350 | 36.0% |
| \$288,350 | and over | 39.6% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$21,925 | 15.0% |
| \$21,925 | \$52,975 | 28.0% |
| \$52,975 | \$80,725 | 31.0% |
| \$80,725 | \$144,175 | 36.0% |
| \$144,175 | and over | 39.6% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$4,400 | \$1,100 |
| Married filing jointly | \$7,350 | \$850 |
| Head of Household | \$6,450 | \$1,100 |
| Married filing separately | \$3,675 | \$850 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$64,475 |
| All others | \$128,950 |

Standard Deduction for Dependents

Greater of \$700 or sum of \$250 and individual's earned income

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$128,950 | \$251,450 |
| Married filing jointly | \$193,400 | \$315,900 |
| Head of Household | \$161,150 | \$283,650 |
| Married filing separately | \$96,700 | \$157,950 |

Personal Exemption \$2,800

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 7,200 | 8,300 | 9,400 | | |
| Head of Household | 9,250 | 10,350 | 11,450 | | |
| Married filing jointly | 12,950 | 13,800 | 14,650 | 15,500 | 16,350 |

Source: Instructions for Form 1040, Internal Revenue Service

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters and <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=580> for child-related tax credit details.

**1999 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$25,750 | 15.0% |
| \$25,750 | \$62,450 | 28.0% |
| \$62,450 | \$130,250 | 31.0% |
| \$130,250 | \$283,150 | 36.0% |
| \$283,150 | and over | 39.6% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$43,050 | 15.0% |
| \$43,050 | \$104,050 | 28.0% |
| \$104,050 | \$158,550 | 31.0% |
| \$158,550 | \$283,150 | 36.0% |
| \$283,150 | and over | 39.6% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$34,550 | 15.0% |
| \$34,550 | \$89,150 | 28.0% |
| \$89,150 | \$144,400 | 31.0% |
| \$144,400 | \$283,150 | 36.0% |
| \$283,150 | and over | 39.6% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$21,525 | 15.0% |
| \$21,525 | \$52,025 | 28.0% |
| \$52,025 | \$79,275 | 31.0% |
| \$79,275 | \$141,575 | 36.0% |
| \$141,575 | and over | 39.6% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$4,300 | \$1,050 |
| Married filing jointly | \$7,200 | \$850 |
| Head of Household | \$6,350 | \$1,050 |
| Married filing separately | \$3,600 | \$850 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$63,300 |
| All others | \$126,600 |

Standard Deduction for Dependents

Greater of \$700 or sum of \$250 and individual's earned income

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$126,600 | \$249,100 |
| Married filing jointly | \$189,950 | \$312,450 |
| Head of Household | \$158,300 | \$280,800 |
| Married filing separately | \$94,975 | \$156,225 |

Personal Exemption \$2,750

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 7,050 | 8,100 | 9,150 | | |
| Head of Household | 9,100 | 10,150 | 11,200 | | |
| Married filing jointly | 12,700 | 13,550 | 14,400 | 15,250 | 16,100 |

Source: Instructions for Form 1040, Internal Revenue Service

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters.

**1998 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$25,350 | 15.0% |
| \$25,350 | \$61,400 | 28.0% |
| \$61,400 | \$128,100 | 31.0% |
| \$128,100 | \$278,450 | 36.0% |
| \$278,450 | and over | 39.6% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$42,350 | 15.0% |
| \$42,350 | \$102,300 | 28.0% |
| \$102,300 | \$155,950 | 31.0% |
| \$155,950 | \$278,450 | 36.0% |
| \$278,450 | and over | 39.6% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$33,950 | 15.0% |
| \$33,950 | \$87,700 | 28.0% |
| \$87,700 | \$142,000 | 31.0% |
| \$142,000 | \$278,450 | 36.0% |
| \$278,450 | and over | 39.6% |

If your filing status is Married filing separately

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$21,175 | 15.0% |
| \$21,175 | \$51,150 | 28.0% |
| \$51,150 | \$77,975 | 31.0% |
| \$77,975 | \$139,225 | 36.0% |
| \$139,225 | and over | 39.6% |

Standard Deduction

| | Standard | Blind/Elderly |
|---------------------------|----------|---------------|
| Single | \$4,250 | \$1,050 |
| Married filing jointly | \$7,100 | \$850 |
| Head of Household | \$6,250 | \$1,050 |
| Married filing separately | \$3,550 | \$850 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$62,250 |
| All others | \$124,500 |

Standard Deduction for Dependents

Greater of \$700 or sum of \$250 and individual's earned income

Phaseout of Personal Exemption

| | AGI | |
|---------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$124,500 | \$247,000 |
| Married filing jointly | \$186,800 | \$309,300 |
| Head of Household | \$155,650 | \$278,150 |
| Married filing separately | \$93,400 | \$154,650 |

Personal Exemption \$2,700

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 6,950 | 8,000 | 9,050 | | |
| Head of Household | 8,950 | 10,000 | 11,050 | | |
| Married filing jointly | 12,500 | 13,350 | 14,200 | 15,050 | 15,900 |

Source: Instructions for Form 1040, Internal Revenue Service

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters.

**1997 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$24,650 | 15.0% |
| \$24,650 | \$59,750 | 28.0% |
| \$59,750 | \$124,650 | 31.0% |
| \$124,650 | \$271,050 | 36.0% |
| \$271,050 | and over | 39.6% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$41,200 | 15.0% |
| \$41,200 | \$99,600 | 28.0% |
| \$99,600 | \$151,750 | 31.0% |
| \$151,750 | \$271,050 | 36.0% |
| \$271,050 | and over | 39.6% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$33,050 | 15.0% |
| \$33,050 | \$85,350 | 28.0% |
| \$85,350 | \$138,200 | 31.0% |
| \$138,200 | \$271,050 | 36.0% |
| \$271,050 | and over | 39.6% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$20,600 | 15.0% |
| \$20,600 | \$49,800 | 28.0% |
| \$49,800 | \$75,875 | 31.0% |
| \$75,875 | \$135,525 | 36.0% |
| \$135,525 | and over | 39.6% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$4,150 | \$1,000 |
| Married filing jointly | \$6,900 | \$800 |
| Head of Household | \$6,050 | \$1,000 |
| Married filing separately | \$3,450 | \$800 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$60,600 |
| All others | \$121,200 |

Standard Deduction for Dependents

Greater of \$650 or individual's earned income

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$121,200 | \$243,700 |
| Married filing jointly | \$181,800 | \$304,300 |
| Head of Household | \$151,500 | \$274,000 |
| Married filing separately | \$90,900 | \$152,150 |

Personal Exemption \$2,650

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 6,800 | 7,800 | 8,800 | | |
| Head of Household | 8,700 | 9,700 | 10,700 | | |
| Married filing jointly | 12,200 | 13,000 | 13,800 | 14,600 | 15,400 |

Source: Instructions for Form 1040, Internal Revenue Service

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters.

**1996 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$24,000 | 15.0% |
| \$24,000 | \$58,150 | 28.0% |
| \$58,150 | \$121,300 | 31.0% |
| \$121,300 | \$263,750 | 36.0% |
| \$263,750 | and over | 39.6% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$40,100 | 15.0% |
| \$40,100 | \$96,900 | 28.0% |
| \$96,900 | \$147,700 | 31.0% |
| \$147,700 | \$263,750 | 36.0% |
| \$263,750 | and over | 39.6% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$32,150 | 15.0% |
| \$32,150 | \$83,050 | 28.0% |
| \$83,050 | \$134,500 | 31.0% |
| \$134,500 | \$263,750 | 36.0% |
| \$263,750 | and over | 39.6% |

If your filing status is Married filing separately

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$20,050 | 15.0% |
| \$20,050 | \$48,450 | 28.0% |
| \$48,450 | \$73,850 | 31.0% |
| \$73,850 | \$131,875 | 36.0% |
| \$131,875 | and over | 39.6% |

Standard Deduction

| | Standard | Blind/Elderly |
|---------------------------|----------|---------------|
| Single | \$4,000 | \$1,000 |
| Married filing jointly | \$6,700 | \$800 |
| Head of Household | \$5,900 | \$1,000 |
| Married filing separately | \$3,350 | \$800 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$58,975 |
| All others | \$117,950 |

Standard Deduction for Dependents

Greater of \$650 or individual's earned income

Phaseout of Personal Exemption

| | AGI | |
|---------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$117,950 | \$240,450 |
| Married filing jointly | \$176,950 | \$299,450 |
| Head of Household | \$147,450 | \$269,950 |
| Married filing separately | \$88,475 | \$149,725 |

Personal Exemption \$2,550

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 6,550 | 7,550 | 8,550 | | |
| Head of Household | 8,450 | 9,450 | 10,450 | | |
| Married filing jointly | 11,800 | 12,600 | 13,400 | 14,200 | 15,000 |

Source: Instructions for Form 1040, Internal Revenue Service

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters.

**1995 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$23,350 | 15.0% |
| \$23,350 | \$56,550 | 28.0% |
| \$56,550 | \$117,950 | 31.0% |
| \$117,950 | \$256,500 | 36.0% |
| \$256,500 | and over | 39.6% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$39,000 | 15.0% |
| \$39,000 | \$94,250 | 28.0% |
| \$94,250 | \$143,600 | 31.0% |
| \$143,600 | \$256,500 | 36.0% |
| \$256,500 | and over | 39.6% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$31,250 | 15.0% |
| \$31,250 | \$80,750 | 28.0% |
| \$80,750 | \$130,800 | 31.0% |
| \$130,800 | \$256,500 | 36.0% |
| \$256,500 | and over | 39.6% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$19,500 | 15.0% |
| \$19,500 | \$47,125 | 28.0% |
| \$47,125 | \$71,800 | 31.0% |
| \$71,800 | \$128,250 | 36.0% |
| \$128,250 | and over | 39.6% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$3,900 | \$950 |
| Married filing jointly | \$6,550 | \$750 |
| Head of Household | \$5,750 | \$950 |
| Married filing separately | \$3,275 | \$750 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$57,350 |
| All others | \$114,700 |

Standard Deduction for Dependents

Greater of \$650 or individual's earned income

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$114,700 | \$237,200 |
| Married filing jointly | \$172,050 | \$294,550 |
| Head of Household | \$143,350 | \$265,850 |
| Married filing separately | \$86,025 | \$147,275 |

Personal Exemption \$2,500

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 6,400 | 7,350 | 8,300 | | |
| Head of Household | 8,250 | 9,200 | 10,150 | | |
| Married filing jointly | 11,550 | 12,300 | 13,050 | 13,800 | 14,550 |

Source: Instructions for Form 1040, Internal Revenue Service

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters.

**1994 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$22,750 | 15.0% |
| \$22,750 | \$55,100 | 28.0% |
| \$55,100 | \$115,000 | 31.0% |
| \$115,000 | \$250,000 | 36.0% |
| \$250,000 | and over | 39.6% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$38,000 | 15.0% |
| \$38,000 | \$91,850 | 28.0% |
| \$91,850 | \$140,000 | 31.0% |
| \$140,000 | \$250,000 | 36.0% |
| \$250,000 | and over | 39.6% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$30,500 | 15.0% |
| \$30,500 | \$78,700 | 28.0% |
| \$78,700 | \$127,500 | 31.0% |
| \$127,500 | \$250,000 | 36.0% |
| \$250,000 | and over | 39.6% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$19,000 | 15.0% |
| \$19,000 | \$45,925 | 28.0% |
| \$45,925 | \$70,000 | 31.0% |
| \$70,000 | \$125,000 | 36.0% |
| \$125,000 | and over | 39.6% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$3,800 | \$950 |
| Married filing jointly | \$6,350 | \$750 |
| Head of Household | \$5,600 | \$950 |
| Married filing separately | \$3,175 | \$750 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$55,900 |
| All others | \$111,800 |

Standard Deduction for Dependents

Greater of \$600 or individual's earned income

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$111,800 | \$234,300 |
| Married filing jointly | \$167,700 | \$290,200 |
| Head of Household | \$139,750 | \$262,250 |
| Married filing separately | \$83,850 | \$145,100 |

Personal Exemption \$2,450

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 6,250 | 7,200 | 8,150 | | |
| Head of Household | 8,050 | 9,000 | 9,950 | | |
| Married filing jointly | 11,250 | 12,000 | 12,750 | 13,500 | 14,250 |

Source: Instructions for Form 1040, Internal Revenue Service

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters.

**1993 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$22,100 | 15.0% |
| \$22,100 | \$53,500 | 28.0% |
| \$53,500 | \$115,000 | 31.0% |
| \$115,000 | \$250,000 | 36.0% |
| \$250,000 | and over | 39.6% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$36,900 | 15.0% |
| \$36,900 | \$89,150 | 28.0% |
| \$89,150 | \$140,000 | 31.0% |
| \$140,000 | \$250,000 | 36.0% |
| \$250,000 | and over | 39.6% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$29,600 | 15.0% |
| \$29,600 | \$76,400 | 28.0% |
| \$76,400 | \$127,500 | 31.0% |
| \$127,500 | \$250,000 | 36.0% |
| \$250,000 | and over | 39.6% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$18,450 | 15.0% |
| \$18,450 | \$44,575 | 28.0% |
| \$44,575 | \$70,000 | 31.0% |
| \$70,000 | \$125,000 | 36.0% |
| \$125,000 | and over | 39.6% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$3,700 | \$900 |
| Married filing jointly | \$6,200 | \$700 |
| Head of Household | \$5,450 | \$900 |
| Married filing separately | \$3,100 | \$700 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$54,225 |
| All others | \$108,450 |

Standard Deduction for Dependents

Greater of \$600 or individual's earned income

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$108,450 | \$230,950 |
| Married filing jointly | \$162,700 | \$285,200 |
| Head of Household | \$135,600 | \$258,100 |
| Married filing separately | \$81,350 | \$142,600 |

Personal Exemption \$2,350

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 6,050 | 6,950 | 7,850 | | |
| Head of Household | 7,800 | 8,700 | 9,600 | | |
| Married filing jointly | 10,900 | 11,600 | 12,300 | 13,000 | 13,700 |

Source: Instructions for Form 1040, Internal Revenue Service

Note: See <http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?DocID=539> for AMT parameters.

**1992 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$21,450 | 15.0% |
| \$21,450 | \$51,900 | 28.0% |
| \$51,900 | and over | 31.0% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$35,800 | 15.0% |
| \$35,800 | \$86,500 | 28.0% |
| \$86,500 | and over | 31.0% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$28,750 | 15.0% |
| \$28,750 | \$74,150 | 28.0% |
| \$74,150 | and over | 31.0% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$17,900 | 15.0% |
| \$17,900 | \$43,250 | 28.0% |
| \$43,250 | and over | 31.0% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$3,600 | \$900 |
| Married filing jointly | \$6,000 | \$700 |
| Head of Household | \$5,250 | \$900 |
| Married filing separately | \$3,000 | \$700 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$52,625 |
| All others | \$105,250 |

Standard Deduction for Dependents

Greater of \$600 or individual's earned income

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$105,250 | \$227,750 |
| Married filing jointly | \$157,900 | \$280,400 |
| Head of Household | \$131,550 | \$254,050 |
| Married filing separately | \$78,950 | \$140,200 |

Personal Exemption \$2,300

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 5,900 | 6,800 | 7,700 | | |
| Head of Household | 7,550 | 8,450 | 9,350 | | |
| Married filing jointly | 10,600 | 11,300 | 12,000 | 12,700 | 13,400 |

Source: Instructions for Form 1040, Internal Revenue Service

**1991 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$20,350 | 15.0% |
| \$20,350 | \$49,300 | 28.0% |
| \$49,300 | and over | 31.0% |

If your filing status is Married filing jointly

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$34,000 | 15.0% |
| \$34,000 | \$82,150 | 28.0% |
| \$82,150 | and over | 31.0% |

If your filing status is Head of Household

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$27,300 | 15.0% |
| \$27,300 | \$70,450 | 28.0% |
| \$70,450 | and over | 31.0% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$17,000 | 15.0% |
| \$17,000 | \$41,075 | 28.0% |
| \$41,075 | and over | 31.0% |

Standard Deduction

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$3,400 | \$850 |
| Married filing jointly | \$5,700 | \$650 |
| Head of Household | \$5,000 | \$850 |
| Married filing separately | \$2,850 | \$650 |

Phaseout of Itemized Deduction

| | |
|---------------------------|-----------|
| Married filing separately | \$50,000 |
| All others | \$100,000 |

Standard Deduction for Dependents

Greater of \$550 or individual's earned income

Phaseout of Personal Exemption

| | AGI | |
|------------------------------|--------------------------|---------------------|
| | Beginning of Phaseout | Maximum Phaseout |
| Single | \$100,000 | \$222,500 |
| Married filing jointly | \$150,000 | \$272,500 |
| Head of Household | \$125,000 | \$247,500 |
| Married filing separately | \$75,000 | \$136,250 |

Personal Exemption

\$2,150

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 5,550 | 6,400 | 7,250 | | |
| Head of Household | 7,150 | 8,000 | 8,850 | | |
| Married filing jointly | 10,000 | 10,650 | 11,300 | 11,950 | 12,600 |

Source: Instructions for Form 1040, Internal Revenue Service

**1990 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$19,450 | 15.0% |
| \$19,450 | \$47,050 | 28.0% |
| \$47,050 | \$97,620 | 33.0% |
| \$97,620 | and over | 31.0% |

**If your filing status is Married filing
jointly**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$32,450 | 15.0% |
| \$32,450 | \$78,400 | 28.0% |
| \$78,400 | \$162,770 | 33.0% |
| \$162,770 | and over | 31.0% |

**If your filing status is Head of
Household**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$26,050 | 15.0% |
| \$26,050 | \$67,200 | 28.0% |
| \$67,200 | \$134,930 | 33.0% |
| \$134,930 | and over | 31.0% |

**If your filing status is Married filing
separately**

| Taxable Income | | |
|----------------|---------------------|---------------|
| Over --- | But not over --- | Marginal Rate |
| \$0 | \$16,225 | 15.0% |
| \$16,225 | \$39,200 | 28.0% |
| \$39,200 | \$123,570 | 33.0% |
| \$123,570 | and over | 31.0% |

Deductions

| | Standard | Blind/Elderly |
|------------------------------|----------|---------------|
| Single | \$3,250 | \$800 |
| Married filing jointly | \$5,450 | \$650 |
| Head of Household | \$4,750 | \$800 |
| Married filing separately | \$2,725 | \$650 |

Standard Deduction for Dependents

Greater of \$500 or individuals earned income

Personal exemption \$2,050

Filing Threshold

| | Number of Blind / Elderly Exemptions | | | | |
|------------------------|--------------------------------------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 |
| Single | 5,300 | 6,100 | 6,900 | | |
| Head of Household | 6,800 | 7,600 | 8,400 | | |
| Married filing jointly | 9,550 | 10,200 | 10,850 | 11,500 | 12,150 |

Source: Instructions for Form 1040: Internal Revenue Service, downloaded
October 17, 2006 from <http://www.irs.gov/pub/irs-prior/i1040--1990.pdf>

Tax Year 1989 Individual Income Tax Parameters

If your filing status is **Single**

| Taxable Income | | |
|----------------|---------------------|------|
| Over --- | But not over --- | Rate |
| \$0 | \$18,550 | 15% |
| \$18,550 | \$44,900 | 28% |
| \$44,900 | \$93,130 | 33% |
| \$93,130 | and over | 28% |

If your filing status is **Married filing jointly**

| Taxable Income | | |
|----------------|---------------------|------|
| Over --- | But not over --- | Rate |
| \$0 | \$30,950 | 15% |
| \$30,950 | \$74,850 | 28% |
| \$74,850 | \$155,320 | 33% |
| \$155,320 | and over | 28% |

If your filing status is **Head of Household**

| Taxable Income | | |
|----------------|---------------------|------|
| Over --- | But not over --- | Rate |
| \$0 | \$24,850 | 15% |
| \$24,850 | \$64,200 | 28% |
| \$64,200 | \$128,810 | 33% |
| \$128,810 | and over | 28% |

If your filing status is **Married filing separately**

| Taxable Income | | |
|----------------|---------------------|------|
| Over --- | But not over --- | Rate |
| \$0 | \$15,475 | 15% |
| \$15,475 | \$37,425 | 28% |
| \$37,425 | \$117,895 | 33% |
| \$117,895 | and over | 28% |

Source: Internal Revenue Service, Statistics of Income, Individual Income Tax Returns 1989

Tax Year 1988 Individual Income Tax Parameters

If your filing status is **Single**

| Taxable Income | | |
|----------------|---------------------|------|
| Over --- | But not over --- | Rate |
| \$0 | \$21,450 | 15% |
| \$17,850 | \$43,150 | 28% |
| \$43,150 | \$89,560 | 33% |
| \$89,560 | and over | 28% |

If your filing status is **Married filing jointly**

| Taxable Income | | |
|----------------|---------------------|------|
| Over --- | But not over --- | Rate |
| \$0 | \$29,750 | 15% |
| \$29,750 | \$71,900 | 28% |
| \$71,900 | \$149,250 | 33% |
| \$149,250 | and over | 28% |

If your filing status is **Head of Household**

| Taxable Income | | |
|----------------|---------------------|------|
| Over --- | But not over --- | Rate |
| \$0 | \$23,900 | 15% |
| \$23,900 | \$61,650 | 28% |
| \$61,650 | \$123,790 | 33% |
| \$123,790 | and over | 28% |

If your filing status is **Married filing separately**

| Taxable Income | | |
|----------------|---------------------|------|
| Over --- | But not over --- | Rate |
| \$0 | \$14,875 | 15% |
| \$14,875 | \$35,950 | 28% |
| \$35,950 | \$113,300 | 33% |
| \$113,300 | and over | 28% |

Source: Internal Revenue Service, Statistics of Income, Individual Income Tax Returns 1988 (1991)

Tax Year 1987 Individual Income Tax Parameters

If your filing status is **Single**

| Taxable Income | | |
|----------------|---------------------|-------|
| Over --- | But not over --- | Rate |
| \$0 | \$1,800 | 11% |
| \$1,800 | \$16,800 | 15% |
| \$16,800 | \$27,000 | 28% |
| \$27,000 | \$54,000 | 35% |
| \$54,000 | and over | 38.5% |

If your filing status is **Married filing jointly**

| Taxable Income | | |
|----------------|---------------------|-------|
| Over --- | But not over --- | Rate |
| \$0 | \$3,000 | 11% |
| \$3,000 | \$28,000 | 15% |
| \$28,000 | \$45,000 | 28% |
| \$45,000 | \$90,000 | 35% |
| \$90,000 | and over | 38.5% |

If your filing status is **Head of Household**

| Taxable Income | | |
|----------------|---------------------|-------|
| Over --- | But not over --- | Rate |
| \$0 | \$2,500 | 11% |
| \$2,500 | \$23,000 | 15% |
| \$23,000 | \$38,000 | 28% |
| \$38,000 | \$80,000 | 35% |
| \$80,000 | and over | 38.5% |

If your filing status is **Married filing separately**

| Taxable Income | | |
|----------------|---------------------|-------|
| Over --- | But not over --- | Rate |
| \$0 | \$1,500 | 11% |
| \$1,500 | \$14,000 | 15% |
| \$14,000 | \$22,500 | 28% |
| \$22,500 | \$45,000 | 35% |
| \$45,000 | and over | 38.5% |

Source: Internal Revenue Service, Statistics of Income, Individual Income Tax Returns 1987 (1990).

Individual Income Tax Parameters
Married Filing Jointly
1986

| Taxable Income | | Rate |
|----------------|-------------|------|
| \$0 | - \$3,670 | 0% |
| \$3,670 | - \$5,940 | 11% |
| \$5,940 | - \$8,200 | 12% |
| \$8,200 | - \$12,840 | 14% |
| \$12,840 | - \$17,270 | 16% |
| \$17,270 | - \$21,800 | 18% |
| \$21,800 | - \$26,550 | 22% |
| \$26,550 | - \$32,270 | 25% |
| \$32,270 | - \$37,980 | 28% |
| \$37,980 | - \$49,420 | 33% |
| \$49,420 | - \$64,750 | 38% |
| \$64,750 | - \$92,370 | 42% |
| \$92,370 | - \$118,050 | 45% |
| \$118,050 | - \$175,250 | 49% |
| \$175,250 | - and over | 50% |

Notes:

1. 1981 Act
2. Includes zero-bracket amount

Source: Joseph Pechman, Federal Tax Policy, Washington, DC: Brookings Institution, 1987.

**Individual Income Tax Parameters
Married Filing Jointly
1985**

| Taxable Income | Rate |
|-----------------------|------|
| \$0 - \$3,540 | 0% |
| \$3,540 - \$5,720 | 11% |
| \$5,720 - \$7,910 | 12% |
| \$7,910 - \$12,390 | 14% |
| \$12,390 - \$16,650 | 16% |
| \$16,650 - \$21,020 | 18% |
| \$21,020 - \$25,600 | 22% |
| \$25,600 - \$31,120 | 25% |
| \$31,120 - \$36,630 | 28% |
| \$36,630 - \$47,670 | 33% |
| \$47,670 - \$62,450 | 38% |
| \$62,450 - \$89,090 | 42% |
| \$89,090 - \$113,860 | 45% |
| \$113,860 - \$169,020 | 49% |
| \$169,020 - and over | 50% |

Notes:

1. 1981 Act
2. Includes zero-bracket amount

Source: Joseph Pechman, Federal Tax Policy, Washington, DC: Brookings Institution, 1987.

**Individual Income Tax Parameters
Married Filing Jointly
1984**

| Taxable Income | Rate |
|-----------------------|------|
| \$0 - \$3,400 | 0% |
| \$3,400 - \$5,500 | 11% |
| \$5,500 - \$7,600 | 12% |
| \$7,600 - \$11,900 | 14% |
| \$11,900 - \$16,000 | 16% |
| \$16,000 - \$20,200 | 18% |
| \$20,200 - \$24,600 | 22% |
| \$24,600 - \$29,900 | 25% |
| \$29,900 - \$35,200 | 28% |
| \$35,200 - \$45,800 | 33% |
| \$45,800 - \$60,000 | 38% |
| \$60,000 - \$85,600 | 42% |
| \$85,600 - \$109,400 | 45% |
| \$109,400 - \$162,400 | 49% |
| \$162,400 - and over | 50% |

Notes:

1. 1981 Act
2. Includes zero-bracket amount
3. Does not include add-on minimum tax on preference items or alternative minimum tax.
4. Does not allow for the refundable earned-income credit.

Source: Joseph Pechman, Federal Tax Policy, Washington, DC: Brookings Institution, 1987.

Individual Income Tax Parameters
Married Filing Jointly
1983

| Taxable Income | Rate |
|----------------------|------|
| \$0 - \$3,400 | 0% |
| \$3,400 - \$5,500 | 11% |
| \$5,500 - \$7,600 | 13% |
| \$7,600 - \$11,900 | 15% |
| \$11,900 - \$16,000 | 17% |
| \$16,000 - \$20,200 | 19% |
| \$20,200 - \$24,600 | 23% |
| \$24,600 - \$29,900 | 26% |
| \$29,900 - \$35,200 | 30% |
| \$35,200 - \$45,800 | 35% |
| \$45,800 - \$60,000 | 40% |
| \$60,000 - \$85,600 | 44% |
| \$85,600 - \$109,400 | 48% |
| \$109,400 - and over | 50% |

Notes:

1. 1981 Act
2. Includes zero-bracket amount
3. Does not include add-on minimum tax on preference items or alternative minimum tax.
4. Does not allow for the refundable earned-income credit.

Source: Joseph Pechman, Federal Tax Policy, Washington, DC: Brookings Institution, 1987.

Individual Income Tax Parameters
Married Filing Jointly
1982

| Taxable Income | Rate |
|---------------------|------|
| \$0 - \$3,400 | 0% |
| \$3,400 - \$5,500 | 12% |
| \$5,500 - \$7,600 | 14% |
| \$7,600 - \$11,900 | 16% |
| \$11,900 - \$16,000 | 19% |
| \$16,000 - \$20,200 | 22% |
| \$20,200 - \$24,600 | 25% |
| \$24,600 - \$29,900 | 29% |
| \$29,900 - \$35,200 | 33% |
| \$35,200 - \$45,800 | 39% |
| \$45,800 - \$60,000 | 44% |
| \$60,000 - \$85,600 | 49% |
| \$85,600 - and over | 50% |

Notes:

1. 1981 Act
2. Includes zero-bracket amount
3. Does not include add-on minimum tax on preference items or alternative minimum tax.
4. Does not allow for the refundable earned-income credit.

Source: Joseph Pechman, Federal Tax Policy, Washington, DC: Brookings Institution, 1987.

**Individual Income Tax Parameters
Married Filing Jointly
1981**

| Taxable Income | Rate |
|-----------------------|----------|
| \$0 - \$3,400 | 0% |
| \$3,400 - \$5,500 | 13.83% |
| \$5,500 - \$7,600 | 15.80% |
| \$7,600 - \$11,900 | 17.775% |
| \$11,900 - \$16,000 | 20.7375% |
| \$16,000 - \$20,200 | 23.70% |
| \$20,200 - \$24,600 | 27.65% |
| \$24,600 - \$29,900 | 31.60% |
| \$29,900 - \$35,200 | 36.5375% |
| \$35,200 - \$45,800 | 42.4625% |
| \$45,800 - \$60,000 | 48.3875% |
| \$60,000 - \$85,600 | 53.3250% |
| \$85,600 - \$109,400 | 58.2625% |
| \$109,400 - \$162,400 | 63.20% |
| \$162,400 - \$215,400 | 67.15% |
| \$215,400 - and over | 69.125% |

Notes:

1. 1981 Act
2. Includes zero-bracket amount
3. Does not include add-on minimum tax on preference items or alternative minimum tax.
4. Does not allow for the refundable earned-income credit.
5. After tax credit of 1.25 percent against regular tax.

Source: Joseph Pechman, Federal Tax Policy, Washington, DC: Brookings Institution, 1987.

**Individual Income Tax Parameters
Married Filing Jointly
1979-1980**

| Taxable Income | Rate |
|-----------------------|------|
| \$0 - \$3,400 | 0% |
| \$3,400 - \$5,500 | 14% |
| \$5,500 - \$7,600 | 16% |
| \$7,600 - \$11,900 | 18% |
| \$11,900 - \$16,000 | 21% |
| \$16,000 - \$20,200 | 24% |
| \$20,200 - \$24,600 | 28% |
| \$24,600 - \$29,900 | 32% |
| \$29,900 - \$35,200 | 37% |
| \$35,200 - \$45,800 | 43% |
| \$45,800 - \$60,000 | 49% |
| \$60,000 - \$85,600 | 54% |
| \$85,600 - \$109,400 | 59% |
| \$109,400 - \$162,400 | 64% |
| \$162,400 - \$215,400 | 68% |
| \$215,400 - and over | 70% |

Notes:

1. 1978 Act
2. Includes zero-bracket amount
3. Does not include add-on minimum tax on preference items or alternative minimum tax.
4. Earned income subject to maximum marginal rate of 50 percent.
5. Does not allow for the refundable earned-income credit.

Source: Joseph Pechman, Federal Tax Policy, Washington, DC: Brookings Institution, 1987.

**Individual Income Tax Parameters
Married Filing Jointly
1977-1978**

| Taxable Income | Rate |
|-----------------------|------|
| \$0 - \$3,200 | 0% |
| \$3,200 - \$4,200 | 14% |
| \$4,200 - \$5,200 | 15% |
| \$5,200 - \$6,200 | 16% |
| \$6,200 - \$7,200 | 17% |
| | |
| \$7,200 - \$11,200 | 19% |
| \$11,200 - \$15,200 | 22% |
| \$15,200 - \$19,200 | 25% |
| \$19,200 - \$23,200 | 28% |
| \$23,200 - \$27,200 | 32% |
| | |
| \$27,200 - \$31,200 | 36% |
| \$31,200 - \$35,200 | 39% |
| \$35,200 - \$39,200 | 42% |
| \$39,200 - \$43,200 | 45% |
| \$43,200 - \$47,200 | 48% |
| | |
| \$47,200 - \$55,200 | 50% |
| \$55,200 - \$67,200 | 53% |
| \$67,200 - \$79,200 | 55% |
| \$79,200 - \$91,200 | 58% |
| \$91,200 - \$103,200 | 60% |
| | |
| \$103,200 - \$123,200 | 62% |
| \$123,200 - \$143,200 | 64% |
| \$143,200 - \$163,200 | 66% |
| \$163,200 - \$183,200 | 68% |
| \$183,200 - \$203,200 | 69% |
| \$203,200 - and over | 70% |

Source: Instructions for Form 1040, Internal Revenue Service, available for download at;
 1977: <http://www.irs.gov/pub/irs-prior/i1040--1977.pdf>; 1978:
<http://www.irs.gov/pub/irs-prior/i1040--1978.pdf>

Individual Income Tax Parameters
Married Filing Jointly
1971-1976

| Taxable Income | Rate |
|-----------------------|------|
| \$0 - \$1,000 | 14% |
| \$1,000 - \$2,000 | 15% |
| \$2,000 - \$3,000 | 16% |
| \$3,000 - \$4,000 | 17% |
| \$4,000 - \$8,000 | 19% |
| \$8,000 - \$12,000 | 22% |
| \$12,000 - \$16,000 | 25% |
| \$16,000 - \$20,000 | 28% |
| \$20,000 - \$24,000 | 32% |
| \$24,000 - \$28,000 | 36% |
| \$28,000 - \$32,000 | 39% |
| \$32,000 - \$36,000 | 42% |
| \$36,000 - \$40,000 | 45% |
| \$40,000 - \$44,000 | 48% |
| \$44,000 - \$52,000 | 50% |
| \$52,000 - \$64,000 | 53% |
| \$64,000 - \$76,000 | 55% |
| \$76,000 - \$88,000 | 58% |
| \$88,000 - \$100,000 | 60% |
| \$100,000 - \$120,000 | 62% |
| \$120,000 - \$140,000 | 64% |
| \$140,000 - \$160,000 | 66% |
| \$160,000 - \$180,000 | 68% |
| \$180,000 - \$200,000 | 69% |
| \$200,000 - and over | 70% |

Notes:

1. 1969 Act
2. Does not include minimum tax preference items.
3. Earned income subject to maximum marginal rates of 60 percent in 1971 and 50 percent beginning in 1972.
4. Does not allow for 10 percent rebate of 1974 taxes (maximum of \$200) or a refundable earned-income credit of 10 percent earned income up to \$4,000 (phased down to zero at \$8,000) beginning in 1975.

Source: Joseph Pechman, Federal Tax Policy, Washington, DC: Brookings Institution, 1987.

**Individual Income Tax Parameters
Married Filing Jointly
1970**

| Taxable Income | Rate |
|-----------------------|---------|
| \$0 - \$1,000 | 14.00% |
| \$1,000 - \$2,000 | 15.00% |
| \$2,000 - \$3,000 | 16.40% |
| \$3,000 - \$4,000 | 17.425% |
| \$4,000 - \$8,000 | 19.475% |
| \$8,000 - \$12,000 | 22.55% |
| \$12,000 - \$16,000 | 25.625% |
| \$16,000 - \$20,000 | 28.70% |
| \$20,000 - \$24,000 | 32.80% |
| \$24,000 - \$28,000 | 36.90% |
| \$28,000 - \$32,000 | 39.975% |
| \$32,000 - \$36,000 | 43.05% |
| \$36,000 - \$40,000 | 46.125% |
| \$40,000 - \$44,000 | 49.20% |
| \$44,000 - \$52,000 | 51.25% |
| \$52,000 - \$64,000 | 54.325% |
| \$64,000 - \$76,000 | 56.375% |
| \$76,000 - \$88,000 | 59.45% |
| \$88,000 - \$100,000 | 61.50% |
| \$100,000 - \$120,000 | 63.55% |
| \$120,000 - \$140,000 | 65.60% |
| \$140,000 - \$160,000 | 67.65% |
| \$160,000 - \$180,000 | 69.70% |
| \$180,000 - \$200,000 | 70.725% |
| \$200,000 - and over | 71.75% |

Notes:

1. 1969 Act

2. Includes surcharge of 2.5 percent , beginning with the \$2,000-3,000 bracket. A partial surcharge exemption, based on a graduated scale, applied to this and the next higher bracket. The marginal rates in these brackets therefore varied slightly from those shown above

3. Does not include minimum tax preference items.

Source: Joseph Pechman, Federal Tax Policy, Washington, DC: Brookings Institution, 1987.

**Individual Income Tax Parameters
Married Filing Jointly
1969**

| Taxable Income | Rate |
|-----------------------|-------|
| \$0 - \$1,000 | 14.0% |
| \$1,000 - \$2,000 | 15.0% |
| \$2,000 - \$3,000 | 17.6% |
| \$3,000 - \$4,000 | 18.7% |
| \$4,000 - \$8,000 | 20.9% |
| \$8,000 - \$12,000 | 24.2% |
| \$12,000 - \$16,000 | 27.5% |
| \$16,000 - \$20,000 | 30.8% |
| \$20,000 - \$24,000 | 35.2% |
| \$24,000 - \$28,000 | 39.6% |
| \$28,000 - \$32,000 | 42.9% |
| \$32,000 - \$36,000 | 46.2% |
| \$36,000 - \$40,000 | 49.5% |
| \$40,000 - \$44,000 | 52.8% |
| \$44,000 - \$52,000 | 55.0% |
| \$52,000 - \$64,000 | 58.3% |
| \$64,000 - \$76,000 | 60.5% |
| \$76,000 - \$88,000 | 63.8% |
| \$88,000 - \$100,000 | 66.0% |
| \$100,000 - \$120,000 | 68.2% |
| \$120,000 - \$140,000 | 70.4% |
| \$140,000 - \$160,000 | 72.6% |
| \$160,000 - \$180,000 | 74.8% |
| \$180,000 - \$200,000 | 75.9% |
| \$200,000 - and over | 77.0% |

Notes:

1. 1968 Act

2. Includes surcharge of 10 percent , beginning with the \$2,000-3,000 bracket. A partial surcharge exemption, based on a graduated scale, applied to this and the next higher bracket. The marginal rates in these brackets therefore varied slightly from those shown above

Source: Joseph Pechman, Federal Tax Policy, Washington, DC: Brookings Institution, 1987.

**Individual Income Tax Parameters
Married Filing Jointly
1968**

| Taxable Income | Rate |
|-----------------------|---------|
| \$0 - \$1,000 | 14.00% |
| \$1,000 - \$2,000 | 15.00% |
| \$2,000 - \$3,000 | 17.20% |
| \$3,000 - \$4,000 | 18.275% |
| \$4,000 - \$8,000 | 20.425% |
| \$8,000 - \$12,000 | 23.650% |
| \$12,000 - \$16,000 | 26.875% |
| \$16,000 - \$20,000 | 30.10% |
| \$20,000 - \$24,000 | 34.40% |
| \$24,000 - \$28,000 | 38.70% |
| \$28,000 - \$32,000 | 41.925% |
| \$32,000 - \$36,000 | 45.15% |
| \$36,000 - \$40,000 | 48.375% |
| \$40,000 - \$44,000 | 51.60% |
| \$44,000 - \$52,000 | 53.75% |
| \$52,000 - \$64,000 | 56.975% |
| \$64,000 - \$76,000 | 59.125% |
| \$76,000 - \$88,000 | 62.35% |
| \$88,000 - \$100,000 | 64.50% |
| \$100,000 - \$120,000 | 66.65% |
| \$120,000 - \$140,000 | 68.80% |
| \$140,000 - \$160,000 | 70.95% |
| \$160,000 - \$180,000 | 73.10% |
| \$180,000 - \$200,000 | 74.175% |
| \$200,000 - and over | 75.25% |

Notes:

1. 1968 Act

2. Includes surcharge of 7.5 percent , beginning with the \$2,000-3,000 bracket. A partial surcharge exemption, based on a graduated scale, applied to this and the next higher bracket. The marginal rates in these brackets therefore varied slightly from those shown above

Source: Joseph Pechman, Federal Tax Policy, Washington, DC: Brookings Institution, 1987.

**Individual Income Tax Parameters
Married Filing Jointly
1965-1967**

| Taxable Income | Rate |
|-----------------------|------|
| \$0 - \$1,000 | 14% |
| \$1,000 - \$2,000 | 15% |
| \$2,000 - \$3,000 | 16% |
| \$3,000 - \$4,000 | 17% |
| \$4,000 - \$8,000 | 19% |
| \$8,000 - \$12,000 | 22% |
| \$12,000 - \$16,000 | 25% |
| \$16,000 - \$20,000 | 28% |
| \$20,000 - \$24,000 | 32% |
| \$24,000 - \$28,000 | 36% |
| \$28,000 - \$32,000 | 39% |
| \$32,000 - \$36,000 | 42% |
| \$36,000 - \$40,000 | 45% |
| \$40,000 - \$44,000 | 48% |
| \$44,000 - \$52,000 | 50% |
| \$52,000 - \$64,000 | 53% |
| \$64,000 - \$76,000 | 55% |
| \$76,000 - \$88,000 | 58% |
| \$88,000 - \$100,000 | 60% |
| \$100,000 - \$120,000 | 62% |
| \$120,000 - \$140,000 | 64% |
| \$140,000 - \$160,000 | 66% |
| \$160,000 - \$180,000 | 68% |
| \$180,000 - \$200,000 | 69% |
| \$200,000 - and over | 70% |

Source: Joseph Pechman, Federal Tax Policy,
Washington, DC: Brookings Institution, 1987.

1964 Act

**Individual Income Tax Parameters
Married Filing Jointly
1964**

| Taxable Income | Rate |
|-----------------------------------|-------|
| \$0 - \$1,000 | 16.0% |
| \$1,000 - \$2,000 | 16.5% |
| \$2,000 - \$3,000 | 17.5% |
| \$3,000 - \$4,000 | 18.0% |
| \$4,000 - \$8,000 | 20.0% |
| \$8,000 - \$12,000 | 23.5% |
| \$12,000 - \$16,000 | 27.0% |
| \$16,000 - \$20,000 | 30.5% |
| \$20,000 - \$24,000 | 34.0% |
| \$24,000 - \$28,000 | 37.5% |
| \$28,000 - \$32,000 | 41.0% |
| \$32,000 - \$36,000 | 44.5% |
| \$36,000 - \$40,000 | 47.5% |
| \$40,000 - \$44,000 | 50.5% |
| \$44,000 - \$52,000 | 53.5% |
| \$52,000 - \$64,000 | 56.0% |
| \$64,000 - \$76,000 | 58.5% |
| \$76,000 - \$88,000 | 61.0% |
| \$88,000 - \$100,000 | 63.5% |
| \$100,000 - \$120,000 | 66.0% |
| \$120,000 - \$140,000 | 68.5% |
| \$140,000 - \$160,000 | 71.0% |
| \$160,000 - \$180,000 | 73.5% |
| \$180,000 - \$200,000 | 75.0% |
| \$200,000 - \$400,000 | 76.5% |
| \$400,000 - and over ^a | 77.0% |

Source: Joseph Pechman, Federal Tax Policy,
Washington, DC: Brookings Institution, 1987.

1964 Act

**Individual Income Tax Parameters
Married Filing Jointly
1954-1963**

| Taxable Income | Rate |
|-----------------------------------|-------|
| \$0 - \$4,000 | 20.0% |
| \$4,000 - \$8,000 | 22.0% |
| \$8,000 - \$12,000 | 26.0% |
| \$12,000 - \$16,000 | 30.0% |
| \$16,000 - \$20,000 | 34.0% |
| \$20,000 - \$24,000 | 38.0% |
| \$24,000 - \$28,000 | 43.0% |
| \$28,000 - \$32,000 | 47.0% |
| \$32,000 - \$36,000 | 50.0% |
| \$36,000 - \$40,000 | 53.0% |
| \$40,000 - \$44,000 | 56.0% |
| \$44,000 - \$52,000 | 59.0% |
| \$52,000 - \$64,000 | 62.0% |
| \$64,000 - \$76,000 | 65.0% |
| \$76,000 - \$88,000 | 69.0% |
| \$88,000 - \$100,000 | 72.0% |
| \$100,000 - \$120,000 | 75.0% |
| \$120,000 - \$140,000 | 78.0% |
| \$140,000 - \$160,000 | 81.0% |
| \$160,000 - \$180,000 | 84.0% |
| \$180,000 - \$200,000 | 87.0% |
| \$200,000 - \$300,000 | 89.0% |
| \$300,000 - \$400,000 | 90.0% |
| \$400,000 - and over ^a | 91.0% |

Source: Joseph Pechman, Federal Tax Policy,
Washington, DC: Brookings Institution, 1987.

^a Subject to the following maximum effective
rate limitation: 87%

^b 1951 Act

**Individual Income Tax Parameters
Married Filing Jointly
1952-1953**

| Taxable Income | Rate |
|-----------------------------------|-------|
| \$0 - \$4,000 | 22.2% |
| \$4,000 - \$8,000 | 24.6% |
| \$8,000 - \$12,000 | 29.0% |
| \$12,000 - \$16,000 | 34.0% |
| \$16,000 - \$20,000 | 38.0% |
| \$20,000 - \$24,000 | 42.0% |
| \$24,000 - \$28,000 | 48.0% |
| \$28,000 - \$32,000 | 53.0% |
| \$32,000 - \$36,000 | 56.0% |
| \$36,000 - \$40,000 | 59.0% |
| \$40,000 - \$44,000 | 62.0% |
| \$44,000 - \$52,000 | 66.0% |
| \$52,000 - \$64,000 | 67.0% |
| \$64,000 - \$76,000 | 68.0% |
| \$76,000 - \$88,000 | 72.0% |
| \$88,000 - \$100,000 | 75.0% |
| \$100,000 - \$120,000 | 77.0% |
| \$120,000 - \$140,000 | 80.0% |
| \$140,000 - \$160,000 | 83.0% |
| \$160,000 - \$180,000 | 85.0% |
| \$180,000 - \$200,000 | 88.0% |
| \$200,000 - \$300,000 | 90.0% |
| \$300,000 - \$400,000 | 91.0% |
| \$400,000 - and over ^a | 92.0% |

Source: Joseph Pechman, Federal Tax Policy,
Washington, DC: Brookings Institution, 1987.

^a Subject to the following maximum effective
rate limitation: 88%

**Individual Income Tax Parameters
Married Filing Jointly
1951**

| Taxable Income | Rate |
|-----------------------------------|-------|
| \$0 - \$4,000 | 20.4% |
| \$4,000 - \$8,000 | 22.4% |
| \$8,000 - \$12,000 | 27.0% |
| \$12,000 - \$16,000 | 30.0% |
| \$16,000 - \$20,000 | 35.0% |
| \$20,000 - \$24,000 | 39.0% |
| \$24,000 - \$28,000 | 43.0% |
| \$28,000 - \$32,000 | 48.0% |
| \$32,000 - \$36,000 | 51.0% |
| \$36,000 - \$40,000 | 54.0% |
| \$40,000 - \$44,000 | 57.0% |
| \$44,000 - \$52,000 | 60.0% |
| \$52,000 - \$64,000 | 63.0% |
| \$64,000 - \$76,000 | 66.0% |
| \$76,000 - \$88,000 | 69.0% |
| \$88,000 - \$100,000 | 73.0% |
| \$100,000 - \$120,000 | 75.0% |
| \$120,000 - \$140,000 | 78.0% |
| \$140,000 - \$160,000 | 82.0% |
| \$160,000 - \$180,000 | 84.0% |
| \$180,000 - \$200,000 | 87.0% |
| \$200,000 - \$300,000 | 89.0% |
| \$300,000 - \$400,000 | 90.0% |
| \$400,000 - and over ^a | 91.0% |

Source: Joseph Pechman, Federal Tax Policy,
Washington, DC: Brookings Institution, 1987.

^a Subject to the following maximum effective
rate limitation: 87.2%.

^b 1951 Act

**Individual Income Tax Parameters
Married Filing Jointly
1950**

| Taxable Income | Rate |
|-----------------------------------|---------|
| \$0 - \$4,000 | 17.40% |
| \$4,000 - \$8,000 | 20.02% |
| \$8,000 - \$12,000 | 23.66% |
| \$12,000 - \$16,000 | 27.30% |
| \$16,000 - \$20,000 | 30.94% |
| \$20,000 - \$24,000 | 34.58% |
| \$24,000 - \$28,000 | 39.13% |
| \$28,000 - \$32,000 | 42.77% |
| \$32,000 - \$36,000 | 45.50% |
| \$36,000 - \$40,000 | 48.23% |
| \$40,000 - \$44,000 | 50.96% |
| \$44,000 - \$52,000 | 53.69% |
| \$52,000 - \$64,000 | 56.42% |
| \$64,000 - \$76,000 | 59.15% |
| \$76,000 - \$88,000 | 62.79% |
| \$88,000 - \$100,000 | 65.52% |
| \$100,000 - \$120,000 | 68.25% |
| \$120,000 - \$140,000 | 70.98% |
| \$140,000 - \$160,000 | 73.71% |
| \$160,000 - \$180,000 | 76.44% |
| \$180,000 - \$200,000 | 79.17% |
| \$200,000 - \$273,438 | 80.99% |
| \$273,438 - \$300,000 | 82.503% |
| \$300,000 - \$400,000 | 83.430% |
| \$400,000 - and over ^a | 84.357% |

Source: Joseph Pechman, Federal Tax Policy,
Washington, DC: Brookings Institution, 1987.

^a Subject to the following maximum effective
rate limitation: 87%.

^b 1950 Act

**Individual Income Tax Parameters
Married Filing Jointly
1948-1949**

| Taxable Income | Rate |
|-----------------------------------|----------|
| \$0 - \$4,000 | 16.60% |
| \$4,000 - \$8,000 | 19.36% |
| \$8,000 - \$12,000 | 22.88% |
| \$12,000 - \$16,000 | 26.40% |
| \$16,000 - \$20,000 | 29.92% |
| \$20,000 - \$24,000 | 33.44% |
| \$24,000 - \$28,000 | 37.84% |
| \$28,000 - \$32,000 | 41.36% |
| \$32,000 - \$36,000 | 44.00% |
| \$36,000 - \$40,000 | 46.64% |
| \$40,000 - \$44,000 | 49.28% |
| \$44,000 - \$52,000 | 51.92% |
| \$52,000 - \$64,000 | 54.56% |
| \$64,000 - \$76,000 | 57.20% |
| \$76,000 - \$88,000 | 60.72% |
| \$88,000 - \$100,000 | 63.36% |
| \$100,000 - \$120,000 | 66.00% |
| \$120,000 - \$140,000 | 68.64% |
| \$140,000 - \$160,000 | 71.28% |
| \$160,000 - \$180,000 | 73.92% |
| \$180,000 - \$200,000 | 76.56% |
| \$200,000 - \$273,438 | 78.32% |
| \$273,438 - \$300,000 | 80.3225% |
| \$300,000 - \$400,000 | 81.2250% |
| \$400,000 - and over ^a | 82.1275% |

Source: Joseph Pechman, Federal Tax Policy, Washington, DC: Brookings Institution, 1987.

^a Subject to the following maximum effective rate limitation: 77%

^b 1948 Act

Since 1948 married couples have been allowed to split their income for tax purposes. Rates shown are for married couples filing joint tax returns.

**Individual Income Tax Parameters
1946-1947**

| Taxable Income | Rate |
|-----------------------------------|--------|
| \$0 - \$2,000 | 19.00% |
| \$2,000 - \$4,000 | 20.90% |
| \$4,000 - \$6,000 | 24.70% |
| \$6,000 - \$8,000 | 28.50% |
| \$8,000 - \$10,000 | 32.30% |
| \$10,000 - \$12,000 | 36.10% |
| \$12,000 - \$14,000 | 40.85% |
| \$14,000 - \$16,000 | 44.65% |
| \$16,000 - \$18,000 | 47.50% |
| \$18,000 - \$20,000 | 50.35% |
| \$20,000 - \$22,000 | 53.20% |
| \$22,000 - \$26,000 | 56.05% |
| \$26,000 - \$32,000 | 58.90% |
| \$32,000 - \$38,000 | 61.75% |
| \$38,000 - \$44,000 | 65.55% |
| \$44,000 - \$50,000 | 68.40% |
| \$50,000 - \$60,000 | 71.25% |
| \$60,000 - \$70,000 | 74.10% |
| \$70,000 - \$80,000 | 76.95% |
| \$80,000 - \$90,000 | 79.80% |
| \$90,000 - \$100,000 | 82.65% |
| \$100,000 - \$150,000 | 84.55% |
| \$150,000 - \$200,000 | 85.50% |
| \$200,000 - and over ^a | 86.45% |

Source: Joseph Pechman, Federal Tax Policy, Washington, DC: Brookings Institution, 1987.

^a Subject to the following maximum effective rate limitations: 85.5 percent for 1946-47.

^b 1945 Act

**Individual Income Tax Parameters
1944-1945**

| Taxable Income | Rate |
|-----------------------------------|------|
| \$0 - \$2,000 | 23% |
| \$2,000 - \$4,000 | 25% |
| \$4,000 - \$6,000 | 29% |
| \$6,000 - \$8,000 | 33% |
| \$8,000 - \$10,000 | 37% |
| \$10,000 - \$12,000 | 41% |
| \$12,000 - \$14,000 | 46% |
| \$14,000 - \$16,000 | 50% |
| \$16,000 - \$18,000 | 53% |
| \$18,000 - \$20,000 | 56% |
| \$20,000 - \$22,000 | 59% |
| \$22,000 - \$26,000 | 62% |
| \$26,000 - \$32,000 | 65% |
| \$32,000 - \$38,000 | 68% |
| \$38,000 - \$44,000 | 72% |
| \$44,000 - \$50,000 | 75% |
| \$50,000 - \$60,000 | 78% |
| \$60,000 - \$70,000 | 81% |
| \$70,000 - \$80,000 | 84% |
| \$80,000 - \$90,000 | 87% |
| \$90,000 - \$100,000 | 90% |
| \$100,000 - \$150,000 | 92% |
| \$150,000 - \$200,000 | 93% |
| \$200,000 - and over ^a | 94% |

Source: Joseph Pechman, Federal Tax Policy, Washington, DC: Brookings Institution, 1987.

^a Subject to the following maximum effective rate limitations: 90.0 percent for 1944-1945

^b 1944 Act