

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					
0 children	12,500	13,950	15,400		
1 child	16,300	17,750	19,200		
2 children	20,100	21,550	23,000		
Married filing jointly					
0 children	19,500	20,650	21,800	22,950	24,100
1 child	23,300	24,450	25,600	26,750	27,900
2 children	27,100	28,250	29,400	30,550	31,700

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					
0 children	12,200	13,650	15,100		
1 child	15,900	17,350	18,800		
2 children	19,600	21,050	22,500		
Married filing jointly					
0 children	19,000	20,150	21,300	22,450	23,600
1 child	22,700	23,850	25,000	26,150	27,300
2 children	26,400	27,550	28,700	29,850	31,000

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					
0 children	12,050	13,450	14,850		
1 child	15,700	17,100	18,500		
2 children	19,350	20,750	22,150		
Married filing jointly					
0 children	18,700	19,800	20,900	22,000	23,100
1 child	22,350	23,450	24,550	25,650	26,750
2 children	26,000	27,100	28,200	29,300	30,400

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

**Personal Exemption**

\$3,650

**Standard Deduction for Dependents**

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

**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

**Threshold for Refundable Child Tax Credit**

\$3,000

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

<b>Filing Threshold</b>	<b>Number of Blind / Elderly Exemptions</b>				
	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Single	9,350	10,750	12,150		
Head of Household					
0 children	12,000	13,400	14,800		
1 child	15,650	17,050	18,450		
2 children	19,300	20,700	22,100		
Married filing jointly					
0 children	18,700	19,800	20,900	22,000	23,100
1 child	22,350	23,450	24,550	25,650	26,750
2 children	26,000	27,100	28,200	29,300	30,400

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

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

<b>Filing Threshold</b>	<b>Number of Blind / Elderly Exemptions</b>				
	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Single	8,950	10,300	11,650		
Head of Household					
0 children	11,500	12,850	14,200		
1 child	15,000	16,350	17,700		
2 children	18,500	19,850	21,200		
Married filing jointly					
0 children	17,900	18,950	20,000	21,050	22,100
1 child	21,400	22,450	23,500	24,550	25,600
2 children	24,900	25,950	27,000	28,050	29,100

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.

**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

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

<b>Filing Threshold</b>	<b>Number of Blind / Elderly Exemptions</b>				
	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Single	8,750	10,050	11,350		
Head of Household					
0 children	11,250	12,550	13,850		
1 child	14,650	15,950	17,250		
2 children	18,050	19,350	20,650		
Married filing jointly					
0 children	17,500	18,550	19,600	20,650	21,700
1 child	20,900	21,950	23,000	24,050	25,100
2 children	24,300	25,350	26,400	27,450	28,500

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

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

<b>Filing Threshold</b>	<b>Number of Blind / Elderly Exemptions</b>				
	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Single	8,450	9,700	10,950		
Head of Household					
0 children	10,850	12,100	13,350		
1 child	14,150	15,400	16,650		
2 children	17,450	18,700	19,950		
Married filing jointly					
0 children	16,900	17,900	18,900	19,900	20,900
1 child	20,200	21,200	22,200	23,200	24,200
2 children	23,500	24,500	25,500	26,500	27,500

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
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**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

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

<b>Filing Threshold</b>	<b>Number of Blind / Elderly Exemptions</b>				
	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Single	8,200	9,450	10,700		
Head of Household					
0 children	10,500	11,750	13,000		
1 child	13,700	14,950	16,200		
2 children	16,900	18,150	19,400		
Married filing jointly					
0 children	16,400	17,400	18,400	19,400	20,400
1 child	19,600	20,600	21,600	22,600	23,600
2 children	22,800	23,800	24,800	25,800	26,800

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

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

<b>Filing Threshold</b>	<b>Number of Blind / Elderly Exemptions</b>				
	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Single	7,950	9,150	10,350		
Head of Household					
0 children	10,250	11,450	12,650		
1 child	13,350	14,550	15,750		
2 children	16,450	17,650	18,850		
Married filing jointly					
0 children	15,900	16,850	17,800	18,750	19,700
1 child	19,000	19,950	20,900	21,850	22,800
2 children	22,100	23,050	24,000	24,950	25,900

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.

**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

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

<b>Filing Threshold</b>	<b>Number of Blind / Elderly Exemptions</b>				
	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Single	7,800	8,950	10,100		
Head of Household					
0 children	10,050	11,200	12,350		
1 child	13,100	14,250	15,400		
2 children	16,150	17,300	18,450		
Married filing jointly					
0 children	15,600	16,550	17,500	18,450	19,400
1 child	18,650	19,600	20,550	21,500	22,450
2 children	21,700	22,650	23,600	24,550	25,500

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

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

<b>Filing Threshold</b>	<b>Number of Blind / Elderly Exemptions</b>				
	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Single	7,700	8,850	10,000		
Head of Household					
0 children	9,900	11,050	12,200		
1 child	12,900	14,050	15,200		
2 children	15,900	17,050	18,200		
Married filing jointly					
0 children	13,850	14,750	15,650	16,550	17,450
1 child	16,850	17,750	18,650	19,550	20,450
2 children	19,850	20,750	21,650	22,550	23,450

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

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

<b>Filing Threshold</b>	<b>Number of Blind / Elderly Exemptions</b>				
	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Single	7,450	8,550	9,650		
Head of Household					
0 children	9,550	10,650	11,750		
1 child	12,450	13,550	14,650		
2 children	15,350	16,450	17,550		
Married filing jointly					
0 children	13,400	14,300	15,200	16,100	17,000
1 child	16,300	17,200	18,100	19,000	19,900
2 children	19,200	20,100	21,000	21,900	22,800

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					
0 children	9,250	10,350	11,450		
1 child	12,050	13,150	14,250		
2 children	14,850	15,950	17,050		
Married filing jointly					
0 children	12,950	13,800	14,650	15,500	16,350
1 child	15,750	16,600	17,450	18,300	19,150
2 children	18,550	19,400	20,250	21,100	21,950

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					
0 children	9,100	10,150	11,200		
1 child	11,850	12,900	13,950		
2 children	14,600	15,650	16,700		
Married filing jointly					
0 children	12,700	13,550	14,400	15,250	16,100
1 child	15,450	16,300	17,150	18,000	18,850
2 children	18,200	19,050	19,900	20,750	21,600

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					
0 children	8,950	10,000	11,050		
1 child	11,650	12,700	13,750		
2 children	14,350	15,400	16,450		
Married filing jointly					
0 children	12,500	13,350	14,200	15,050	15,900
1 child	15,200	16,050	16,900	17,750	18,600
2 children	17,900	18,750	19,600	20,450	21,300

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					
0 children	8,700	9,700	10,700		
1 child	11,350	12,350	13,350		
2 children	14,000	15,000	16,000		
Married filing jointly					
0 children	12,200	13,000	13,800	14,600	15,400
1 child	14,850	15,650	16,450	17,250	18,050
2 children	17,500	18,300	19,100	19,900	20,700

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					
0 children	8,450	9,450	10,450		
1 child	11,000	12,000	13,000		
2 children	13,550	14,550	15,550		
Married filing jointly					
0 children	11,800	12,600	13,400	14,200	15,000
1 child	14,350	15,150	15,950	16,750	17,550
2 children	16,900	17,700	18,500	19,300	20,100

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					
0 children	8,250	9,200	10,150		
1 child	10,750	11,700	12,650		
2 children	13,250	14,200	15,150		
Married filing jointly					
0 children	11,550	12,300	13,050	13,800	14,550
1 child	14,050	14,800	15,550	16,300	17,050
2 children	16,550	17,300	18,050	18,800	19,550

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					
0 children	8,050	9,000	9,950		
1 child	10,500	11,450	12,400		
2 children	12,950	13,900	14,850		
Married filing jointly					
0 children	11,250	12,000	12,750	13,500	14,250
1 child	13,700	14,450	15,200	15,950	16,700
2 children	16,150	16,900	17,650	18,400	19,150

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					
0 children	7,800	8,700	9,600		
1 child	10,150	11,050	11,950		
2 children	12,500	13,400	14,300		
Married filing jointly					
0 children	10,900	11,600	12,300	13,000	13,700
1 child	13,250	13,950	14,650	15,350	16,050
2 children	15,600	16,300	17,000	17,700	18,400

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					
0 children	7,550	8,450	9,350		
1 child	9,850	10,750	11,650		
2 children	12,150	13,050	13,950		
Married filing jointly					
0 children	10,600	11,300	12,000	12,700	13,400
1 child	12,900	13,600	14,300	15,000	15,700
2 children	15,200	15,900	16,600	17,300	18,000

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					
0 children	7,150	8,000	8,850		
1 child	9,300	10,150	11,000		
2 children	11,450	12,300	13,150		
Married filing jointly					
0 children	10,000	10,650	11,300	11,950	12,600
1 child	12,150	12,800	13,450	14,100	14,750
2 children	14,300	14,950	15,600	16,250	16,900

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					
0 children	6,800	7,600	8,400		
1 child	8,850	9,650	10,450		
2 children	10,900	11,700	12,500		
Married filing jointly					
0 children	9,550	10,200	10,850	11,500	12,150
1 child	11,600	12,250	12,900	13,550	14,200
2 children	13,650	14,300	14,950	15,600	16,250

## 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**  
**1971-1978**

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 <sup>a</sup>	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 <sup>a</sup>	91.0%

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

<sup>a</sup> Subject to the following maximum effective  
rate limitation: 87%

<sup>b</sup> 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 <sup>a</sup>	92.0%

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

<sup>a</sup> 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 <sup>a</sup>	91.0%

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

<sup>a</sup> Subject to the following maximum effective  
rate limitation: 87.2%.

<sup>b</sup> 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 <sup>a</sup>	84.357%

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

<sup>a</sup> Subject to the following maximum effective  
rate limitation: 87%.

<sup>b</sup> 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 <sup>a</sup>	82.1275%

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

<sup>a</sup> Subject to the following maximum effective rate limitation: 77%

<sup>b</sup> 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 <sup>a</sup>	86.45%

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

<sup>a</sup> Subject to the following maximum effective rate limitations: 85.5 percent for 1946-47.

<sup>b</sup> 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 <sup>a</sup>	94%

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

<sup>a</sup> Subject to the following maximum effective rate limitations: 90.0 percent for 1944-1945

<sup>b</sup> 1944 Act