

**TABLE A-1C**  
**Personal Income Tax**  
**TAX RATES**  
**Taxable Years 1935 - 2015**  
**HEAD OF HOUSEHOLD**

<b>Tax Rate</b>	<b>1935-42</b>	<b>1943-48<sup>a</sup></b>	<b>1949-58</b>	<b>1959-66<sup>c</sup></b>	<b>1967-72<sup>d</sup></b>
	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>
1.0	Up to \$5,000	Up to \$10,000	Up to \$5,000	Up to \$2,500	Up to \$3,000
2.0	5,001 to 10,000	10,001 to 15,000	5,001 to 10,000	2,501 to 5,000	3,001 to 4,500
3.0	10,001 to 15,000	15,001 to 20,000	10,001 to 15,000	5,001 to 7,500	4,501 to 6,000
4.0	15,001 to 20,000	20,001 to 25,000	15,001 to 20,000	7,501 to 10,000	6,001 to 7,500
5.0	20,001 to 25,000	25,001 to 30,000	20,001 to 25,000	10,001 to 12,500	7,501 to 9,000
6.0	25,001 to 30,000	\$30,001 and over	\$25,001 and over	12,501 to 15,000	9,001 to 10,500
7.0	30,001 to 40,000			\$15,001 and over	10,501 to 12,000
8.0	40,001 to 50,000				12,001 to 13,500
9.0	50,001 to 60,000				13,501 to 15,000
10.0	60,001 to 70,000				\$15,001 and over
11.0	70,001 to 80,000				
12.0	80,001 to 100,000				
13.0	100,001 to 150,000				
14.0	150,001 to 250,000				
15.0	\$250,001 and over				
<b>Tax Rate</b>	<b>1973<sup>e</sup></b>	<b>1974-85<sup>f,g,i</sup></b>	<b>1986<sup>f,g</sup></b>	<b>1987-90<sup>f,g,h</sup></b>	<b>1991-92<sup>f,g,i</sup></b>
	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>
0.0	Up to \$3,000	Up to \$4,000	Up to \$3,420	Up to \$7,300	Up to \$8,789
1.0	3,001 to 4,500	4,001 to 6,000	3,421 to 10,410	7,301 to 17,300	8,790 to 20,829
2.0	4,501 to 6,000	6,001 to 7,500	10,411 to 13,890		
3.0	6,001 to 7,500	7,501 to 9,000	13,891 to 16,530		
4.0	7,501 to 9,000	9,001 to 10,500	16,531 to 19,150	17,301 to 22,300	20,830 to 26,848
5.0	9,001 to 10,500	10,501 to 12,000	19,151 to 21,780		
6.0	10,501 to 12,000	12,001 to 13,500	21,781 to 24,410	22,301 to 27,600	26,849 to 33,229
7.0	12,001 to 13,500	13,501 to 15,000	24,411 to 27,020		
8.0	13,501 to 15,000	15,001 to 16,500	27,021 to 29,630	27,601 to 32,600	33,230 to 39,249
9.0	15,001 to 16,500	16,501 to 18,000	29,631 to 32,260		
9.3				32,601 and over	39,250 to 136,115
10.0	\$16,501 and over	\$18,001 and over	32,261 to 34,880		136,115 to 272,230
11.0			\$34,881 and over		\$272,231 and over
<b>Tax Rate</b>	<b>1993<sup>f,g,i</sup></b>	<b>1994<sup>f,g,i</sup></b>	<b>1995<sup>f,g,i</sup></b>	<b>1996<sup>f,g,j</sup></b>	<b>1997<sup>f,g,i</sup></b>
	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>
1.0	Up to \$9,333	Up to \$9,445	Up to \$9,662	Up to \$9,817	Up to \$10,033
2.0	9,334 to 22,118	9,446 to 22,383	9,663 to 22,898	9,818 to 23,264	10,034 to 23,776
4.0	22,119 to 28,510	22,384 to 28,852	22,899 to 29,516	23,265 to 29,988	23,777 to 30,648
6.0	28,511 to 35,286	28,853 to 35,709	29,517 to 36,530	29,989 to 37,114	30,649 to 37,931
8.0	35,287 to 41,679	35,710 to 42,179	36,531 to 43,149	37,115 to 43,839	37,932 to 44,803
9.3	41,680 to 144,540	42,180 to 146,274	43,150 to 149,638	\$43,840 and over	\$44,804 and over
10.0	144,541 to 289,081	146,275 to 292,550	149,639 to 299,279		
11.0	\$289,082 and over	\$292,551 and over	\$299,280 and over		
<b>Tax Rate</b>	<b>1998<sup>f,g,j</sup></b>	<b>1999<sup>f,g,j</sup></b>	<b>2000<sup>f,g,j</sup></b>	<b>2001<sup>f,g,j</sup></b>	<b>2002<sup>f,g,j</sup></b>
	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>
1.0	Up to \$10,264	Up to \$10,531	Up to \$10,921	Up to \$11,500	Up to \$11,673
2.0	10,265 to 24,323	10,532 to 24,955	10,922 to 25,878	11,501 to 27,250	11,674 to 27,659
4.0	24,324 to 31,353	24,956 to 32,168	25,879 to 33,358	27,251 to 35,126	27,660 to 35,653
6.0	31,354 to 38,803	32,169 to 39,812	33,359 to 41,285	35,127 to 43,473	35,654 to 44,125
8.0	38,804 to 45,833	39,813 to 47,025	41,286 to 48,765	43,474 to 51,350	44,126 to 52,120
9.3	\$45,834 and over	\$47,026 and over	\$48,766 and over	\$51,351 and over	\$52,121 and over
<b>Tax Rate</b>	<b>2003<sup>f,g,j</sup></b>	<b>2004<sup>f,g,j</sup></b>	<b>2005<sup>f,g,j</sup></b>	<b>2006<sup>f,g,j</sup></b>	<b>2007<sup>f,g,j</sup></b>
	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>
1.0	Up to \$11,930	Up to \$12,300	Up to \$12,644	Up to \$13,251	Up to \$13,662
2.0	11,931 to 28,267	12,301 to 29,143	12,645 to 29,959	13,252 to 31,397	13,663 to 32,370
4.0	28,268 to 36,437	29,144 to 37,567	29,960 to 38,619	31,398 to 40,473	32,371 to 41,728
6.0	36,438 to 45,096	37,568 to 46,494	38,620 to 47,796	40,474 to 50,090	41,729 to 51,643
8.0	45,097 to 53,267	46,495 to 54,918	47,797 to 56,456	50,091 to 59,166	51,644 to 61,000
9.3	\$53,268 and over	\$54,919 and over	56,457 to 1,000,000	59,167 to 1,000,000	61,001 to 1,000,000
10.3			\$1,000,001 and over	\$1,000,001 and over	\$1,000,001 and over
<b>Tax Rate</b>	<b>2008<sup>f,g,j</sup></b>	<b>2009<sup>f,g,j,k</sup></b>	<b>2010<sup>f,g,j,k</sup></b>	<b>2011<sup>f,g,j</sup></b>	<b>2012<sup>f,g,j,l</sup></b>
	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>
1.0	Up to \$14,345	Up to \$14,130	Up to \$14,257	Up to \$14,642	Up to \$14,920
1.25					
2.0	14,346 to 33,989			14,643 to 34,692	14,921 to 35,351
2.25		14,131 to 33,479	14,258 to 33,780		
4.0	33,990 to 43,814			34,693 to 44,721	35,352 to 45,571
4.25		33,480 to 43,157	33,781 to 43,545		
6.0	43,815 to 54,225			44,722 to 55,348	45,572 to 56,400
6.25		43,158 to 53,412	43,546 to 53,893		
8.0	54,226 to 64,050			55,349 to 65,376	56,401 to 66,618
8.25		53,413 to 63,089	53,894 to 63,657		
9.3	64,051 to 1,000,000			65,377 to 1,000,000	66,619 to 340,000
9.55		63,090 to 1,000,000	63,658 to 1,000,000		
10.3	\$1,000,001 and over			\$1,000,001 and over	340,001 to 408,000
10.55		\$1,000,001 and over	\$1,000,001 and over		
11.3					408,001 to 680,000
12.3					680,001 to 1,000,000
13.3					\$1,000,001 and over
<b>Tax Rate</b>	<b>2013<sup>f,g,j,l</sup></b>	<b>2014<sup>f,g,j</sup></b>	<b>2015<sup>f,g,j</sup></b>		
	<b>Taxable Income*</b>	<b>Taxable Income*</b>	<b>Taxable Income*</b>		
1.0	Up to \$15,174	Up to \$15,508	Up to \$15,710		
2.0	15,175 to 35,952	15,509 to 36,743	15,711 to 37,221		
4.0	35,953 to 46,346	36,744 to 47,366	37,222 to 47,982		
6.0	46,347 to 57,359	47,367 to 58,621	47,983 to 59,383		
8.0	57,360 to 67,751	58,622 to 69,242	59,384 to 70,142		
9.3	67,752 to 345,780	69,243 to 353,387	70,143 to 357,981		
10.3	345,781 to 414,936	353,388 to 424,065	357,982 to 429,578		
11.3	414,937 to 691,560	424,066 to 706,774	429,579 to 715,962		
12.3	691,561 to 1,000,000	706,775 to 1,000,000	715,963 to 1,000,000		
13.3	\$1,000,001 and over	\$1,000,001 and over	\$1,000,001 and over		