TABLE A-1A
Personal Income Tax
TAX RATES
Taxable Years 1935 - 2008
MARRIED FILING JOINTLY and SURVIVING SPOUSE

Tax Rate	1935-42 Taxable Income*	1943-48[a] Taxable Income*	1949-51 Taxable Income*	1952-58[b] Taxable Income*	1959-66[c] Taxable Income*
1.0	Up to $ 5,000	Up to $ 10,000	Up to $ 5,000	Up to $ 10,000	Up to $ 5,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	10,000 to 20,000	5,000 to 10,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	20,000 to 30,000	10,000 to 15,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	30,000 to 40,000	15,000 to 20,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	40,000 to 50,000	20,000 to 25,000
6.0	25,000 to 30,000	$ 30,000 and over	$ 25,000 and over	$ 50,000 and over	25,000 to 30,000
7.0	30,000 to 40,000				$ 30,000 and over
8.0	40,000 to 50,000				
9.0	50,000 to 60,000				
10.0	60,000 to 70,000				
11.0	70,000 to 80,000				
12.0	80,000 to 100,000				
13.0	100,000 to 150,000				
14.0	150,000 to 250,000				
15.0	$ 250,000 and over				

Tax Rate	1967-72[d] Taxable Income*	1973-85[e,g] Taxable Income*	1986[g] Taxable Income*	1987-90[g,h] Taxable Income*	1991-92[g,i] Taxable Income*
0.0			Up to $ 3,420		
1.0	Up to $ 4,000	Up to $ 4,000	3,420 to 10,420	Up to $ 7,300	Up to $ 8,788
2.0	4,000 to 7,000	4,000 to 7,000	10,420 to 15,620	7,300 to 17,300	8,788 to 20,828
3.0	7,000 to 10,000	7,000 to 10,000	15,620 to 20,840		
4.0	10,000 to 13,000	10,000 to 13,000	20,840 to 26,160	17,300 to 27,300	20,828 to 32,870
5.0	13,000 to 16,000	13,000 to 16,000	26,160 to 31,420		
6.0	16,000 to 19,000	16,000 to 19,000	31,420 to 36,660	27,300 to 37,900	32,870 to 45,632
7.0	19,000 to 22,000	19,000 to 22,000	36,660 to 41,860		
8.0	22,000 to 25,000	22,000 to 25,000	41,860 to 47,120	37,900 to 47,900	45,632 to 57,670
9.0	25,000 to 28,000	25,000 to 28,000	47,120 to 52,360		
9.3				$ 47,900 and over	57,670 to 200,000
10.0	$ 28,000 and over	28,000 to 31,000	52,360 to 57,580		200,000 to 400,000
11.0		$ 31,000 and over	$ 57,580 and over		$ 400,000 and over

Tax Rate	1993[g,i] Taxable Income*	1994[g,i] Taxable Income*	1995[g,i] Taxable Income*	1996[g,j] Taxable Income*	1997[g,j] Taxable Income*
1.0	Up to $ 9,332	Up to $ 9,444	Up to $ 9,662	Up to $ 9,816	Up to $ 10,032
2.0	9,332 to 22,118	9,444 to 22,384	9,662 to 22,898	9,816 to 23,264	10,032 to 23,776
4.0	22,118 to 34,906	22,384 to 35,324	22,898 to 36,136	23,264 to 36,714	23,776 to 37,522
6.0	34,906 to 48,456	35,324 to 49,038	36,136 to 50,166	36,714 to 50,968	37,522 to 52,090
8.0	48,456 to 61,240	49,038 to 61,974	50,166 to 63,400	50,968 to 64,414	52,090 to 65,832
9.3	61,240 to 212,380	61,974 to 214,928	63,400 to 219,872	$ 64,414 and over	$ 65,832 and over
10.0	212,380 to 424,760	214,928 to 429,858	219,872 to 439,744		
11.0	$ 424,760 and over	$ 429,858 and over	$ 439,744 and over		

Tax Rate	1998[g,j] Taxable Income*	1999[g,j] Taxable Income*	2000[g,j] Taxable Income*	2001[g,j] Taxable Income*	2002[g,j] Taxable Income*
1.0	Up to $ 10,262	Up to $ 10,528	Up to $ 10,918	Up to $ 11,496	Up to $ 11,668
2.0	10,262 to 24,322	10,528 to 24,954	10,918 to 25,878	11,496 to 27,250	11,668 to 27,658
4.0	24,322 to 38,386	24,954 to 39,384	25,878 to 40,842	27,250 to 43,006	27,658 to 43,652
6.0	38,386 to 53,288	39,384 to 54,674	40,842 to 56,696	43,006 to 59,700	43,652 to 60,596
8.0	53,288 to 67,346	54,674 to 69,096	56,696 to 71,652	59,700 to 75,450	60,596 to 76,582
9.3	$ 67,346 and over	$ 69,096 and over	$ 71,652 and over	$ 75,450 and over	$ 76,582 and over

Tax Rate	2003[g,j] Taxable Income*	2004[g,j] Taxable Income*	2005[g,j] Taxable Income*	2006[g,j] Taxable Income*	2007[g,j] Taxable Income*
1.0	Up to $ 11,924	Up to $ 12,294	Up to $ 12,638	Up to $ 13,244	Up to $ 13,654
2.0	11,924 to 28,266	12,294 to 29,142	12,638 to 29,958	13,244 to 31,963	13,244 to 32,370
4.0	28,266 to 44,612	29,142 to 45,994	29,958 to 47,282	31,963 to 49,552	32,370 to 51,088
6.0	44,612 to 61,930	45,994 to 63,850	47,282 to 65,638	49,552 to 68,788	51,088 to 70,920
8.0	61,930 to 78,266	63,850 to 80,692	65,638 to 82,952	68,788 to 86,934	70,920 to 89,628
9.3	$ 78,266 and over	$ 80,692 and over	82,952 to 999,999	86,934 to 999,999	89,628 to 999,999
10.3			$ 1,000,000 and over	$ 1,000,000 and over	$ 1,000,000 and over

Tax Rate	2008[g,j] Taxable Income*
1.0	Up to $ 14,336
2.0	14,336 to 33,988
4.0	33,988 to 53,642
6.0	53,642 to 74,466
8.0	74,466 to 94,110
9.3	94,110 to 999,999
10.3	$ 1,000,000 and over

Footnotes follow this section.