

TABLE A-1B
Personal Income Tax
TAX RATES
Taxable Years 1935 - 2012
SINGLE and MARRIED FILING SEPARATELY

Tax Rate	1935-42 Taxable Income*	1943-48^a Taxable Income*	1949-51 Taxable Income*	1952-58 Taxable Income*	1959-66^c Taxable Income*				
1.0	Up to \$ 5,000	Up to \$ 10,000	Up to \$ 5,000	Up to \$ 5,000	Up to \$ 2,500				
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	5,000 to 10,000	2,500 to 5,000				
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	10,000 to 15,000	5,000 to 7,500				
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	15,000 to 20,000	7,500 to 10,000				
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	20,000 to 25,000	10,000 to 12,500				
6.0	25,000 to 30,000	\$ 30,000 and over	\$ 25,000 and over	\$ 25,000 and over	12,500 to 15,000				
7.0	30,000 to 40,000				\$ 15,000 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*	1973-1985^{e,g} Taxable Income*	1986^e Taxable Income*	1987-90^{g,h} Taxable Income*	1991-92^{g,i} Taxable Income*				
0.0			Up to \$ 1,710						
1.0	Up to \$ 2,000	Up to \$ 2,000	1,710 to 5,210	Up to \$ 3,650	Up to \$ 4,394				
2.0	2,000 to 3,500	2,000 to 3,500	5,210 to 7,810	3,650 to 8,650	4,394 to 10,414				
3.0	3,500 to 5,000	3,500 to 5,000	7,810 to 10,420						
4.0	5,000 to 6,500	5,000 to 6,500	10,420 to 13,080	8,650 to 13,650	10,414 to 16,435				
5.0	6,500 to 8,000	6,500 to 8,000	13,080 to 15,710						
6.0	8,000 to 9,500	8,000 to 9,500	15,710 to 18,330	13,650 to 18,950	16,435 to 22,816				
7.0	9,500 to 11,000	9,500 to 11,000	18,330 to 20,930						
8.0	11,000 to 12,500	11,000 to 12,500	20,930 to 23,560	18,950 to 23,950	22,816 to 28,835				
9.0	12,500 to 14,000	12,500 to 14,000	23,560 to 26,180						
9.3				\$ 23,950 and over	28,835 to 100,000				
10.0	\$ 14,000 and over	14,000 to 15,500	26,180 to 28,790		100,000 to 200,000				
11.0		\$ 15,500 and over	\$ 28,790 and over		\$ 200,000 and over				
Tax Rate	1993^{g,j} 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 \$ 4,666	Up to \$ 4,722	Up to \$ 4,831	Up to \$ 4,908	Up to \$ 5,016				
2.0	4,666 to 11,059	4,722 to 11,192	4,831 to 11,449	4,908 to 11,632	5,016 to 11,888				
4.0	11,059 to 17,453	11,192 to 17,662	11,449 to 18,068	11,632 to 18,357	11,888 to 18,761				
6.0	17,453 to 24,228	17,662 to 24,519	18,068 to 25,083	18,357 to 25,484	18,761 to 26,045				
8.0	24,228 to 30,620	24,519 to 30,987	25,083 to 31,700	25,484 to 32,207	26,045 to 32,916				
9.3	30,620 to 106,190	30,987 to 107,464	31,700 to 109,936	\$ 32,207 and over	\$ 32,916 and over				
10.0	106,190 to 212,380	107,464 to 214,929	109,936 to 219,872						
11.0	\$ 212,380 and over	\$ 214,929 and over	\$ 219,872 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 \$ 5,131	Up to \$ 5,264	Up to \$ 5,459	Up to \$ 5,748	Up to \$ 5,834				
2.0	5,131 to 12,161	5,264 to 12,477	5,459 to 12,939	5,748 to 13,625	5,834 to 13,829				
4.0	12,161 to 19,193	12,477 to 19,692	12,939 to 20,421	13,625 to 21,503	13,829 to 21,826				
6.0	19,193 to 26,644	19,692 to 27,337	20,421 to 28,348	21,503 to 29,850	21,826 to 30,298				
8.0	26,644 to 33,673	27,337 to 34,548	28,348 to 35,826	29,850 to 37,725	30,298 to 38,291				
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 \$ 5,962	Up to \$ 6,147	Up to \$ 6,319	Up to \$ 6,622	Up to \$ 6,827				
2.0	5,962 to 14,133	6,147 to 14,571	6,319 to 14,979	6,622 to 15,698	6,827 to 16,185				
4.0	14,133 to 22,306	14,571 to 22,997	14,979 to 23,641	15,698 to 24,776	16,185 to 25,544				
6.0	22,306 to 30,965	22,997 to 31,925	23,641 to 32,819	24,776 to 34,394	25,544 to 35,460				
8.0	30,965 to 39,133	31,925 to 40,346	32,819 to 41,476	34,394 to 43,467	35,460 to 44,814				
9.3	\$ 39,133 and over	\$ 40,346 and over	41,476 to 999,999	43,467 to 999,999	44,814 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*	2009^{g,j} Taxable Income*		2010^{g,j} Taxable Income*		2011^{g,j} Taxable Income*		2012^{g,j} Taxable Income*	
1.0	Up to \$ 7,168	1.25	Up to \$ 7,060	1.25	Up to \$ 7,124	1.0	Up to \$ 7,316	1.0	Up to \$ 7,455
2.0	7,168 to 16,994	2.25	7,060 to 16,739	2.25	7,124 to 16,890	2.0	7,316 to 17,346	2.0	7,455 to 17,676
4.0	16,994 to 26,821	4.25	16,739 to 26,419	4.25	16,890 to 26,657	4.0	17,346 to 27,377	4.0	17,676 to 27,897
6.0	26,821 to 37,233	6.25	26,419 to 36,675	6.25	26,657 to 37,005	6.0	27,377 to 38,004	6.0	27,897 to 38,726
8.0	37,233 to 47,055	8.25	36,675 to 46,349	8.25	37,005 to 46,766	8.0	38,004 to 48,029	8.0	38,726 to 48,942
9.3	47,055 to 999,999	9.55	46,349 to 999,999	9.55	46,766 to 999,999	9.3	48,029 to 999,999	9.3	48,942 to 250,000
10.3	\$ 1,000,000 and over	10.55	\$ 1,000,000 and over	10.55	\$ 1,000,000 and over	10.3	\$ 1,000,000 and over	10.3	250,000 to 300,000
								11.3	300,000 to 500,000
								12.3	500,000 to 999,999
								13.3	\$ 1,000,000 and over