

**TABLE 1A**  
**Personal Income Tax**  
**SYNOPSIS OF TAX RATES**  
**Married Persons Filing Joint Returns**  
**Taxable Years 1935 - 1996**

Tax Rate	1935-42 Taxable Income*	1943-48 <sup>a</sup> Taxable Income*	1949-51 Taxable Income*	1952-58 <sup>b</sup> Taxable Income*
1.0	Up to \$ 5,000	Up to \$ 10,000	Up to \$ 5,000	Up to \$ 10,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	10,000 to 20,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	20,000 to 30,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	30,000 to 40,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	40,000 to 50,000
6.0	25,000 to 30,000	\$ 30,000 and over	\$ 25,000 and over	\$ 50,000 and over
7.0	30,000 to 40,000			
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	1959-66 <sup>c</sup> Taxable Income*	1967-72 <sup>d</sup> Taxable Income*	1973-85 <sup>e,f</sup> Taxable Income*	1986 <sup>f</sup> Taxable Income*
0.0				Up to \$ 3,420
1.0	Up to \$ 5,000	Up to \$ 4,000	Up to \$ 4,000	3,420 to 10,420
2.0	5,000 to 10,000	4,000 to 7,000	4,000 to 7,000	10,420 to 15,620
3.0	10,000 to 15,000	7,000 to 10,000	7,000 to 10,000	15,620 to 20,840
4.0	15,000 to 20,000	10,000 to 13,000	10,000 to 13,000	20,840 to 26,160
5.0	20,000 to 25,000	13,000 to 16,000	13,000 to 16,000	26,160 to 31,420
6.0	25,000 to 30,000	16,000 to 19,000	16,000 to 19,000	31,420 to 36,660
7.0	\$ 30,000 and over	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
9.0		25,000 to 28,000	25,000 to 28,000	47,120 to 52,360
10.0		\$ 28,000 and over	28,000 to 31,000	52,360 to 57,580
11.0			\$ 31,000 and over	\$ 57,580 and over

Tax Rate	1987-90 <sup>f,g</sup> Taxable Income*	1991-92 <sup>f,h</sup> Taxable Income*	1993 <sup>f,h</sup> Taxable Income*	1994 <sup>f,h</sup> Taxable Income*
1.0	Up to \$ 7,300	Up to \$ 8,788	Up to \$ 9,332	Up to \$ 9,444
2.0	7,300 to 17,300	8,788 to 20,828	9,332 to 22,118	9,444 to 22,384
4.0	17,300 to 27,300	20,828 to 32,870	22,118 to 34,906	22,384 to 35,324
6.0	27,300 to 37,900	32,870 to 45,632	34,906 to 48,456	35,324 to 49,038
8.0	37,900 to 47,900	45,632 to 57,670	48,456 to 61,240	49,038 to 61,974
9.3	\$ 47,900 and over	57,670 to 200,000	61,240 to 212,380	61,974 to 214,928
10.0		200,000 to 400,000	212,380 to 424,760	214,928 to 429,858
11.0		\$ 400,000 and over	\$ 424,760 and over	\$ 429,858 and over

Tax Rate	1995 <sup>f,h</sup> Taxable Income*	1996 <sup>f,j</sup> Taxable Income*
1.0	Up to \$ 9,662	Up to \$ 9,816
2.0	9,662 to 22,898	9,816 to 23,264
4.0	22,898 to 36,136	23,264 to 36,714
6.0	36,136 to 50,166	36,714 to 50,968
8.0	50,166 to 63,400	50,968 to 64,414
9.3	63,400 to 219,872	\$ 64,414 and over
10.0	219,872 to 439,744	
11.0	\$ 439,744 and over	

Footnotes follow this section.