

**TABLE 1B**  
**Personal Income Tax**  
**SYNOPSIS OF TAX RATES**  
**Single and Married Persons Filing Separately**  
**Taxable Years 1935 - 1998**

Tax Rate	1935-42 Taxable Income*	1943-48 <sup>a</sup> Taxable Income*	1949-51 Taxable Income*	1952-58 Taxable Income*
1.0	Up to \$ 5,000	Up to \$ 10,000	Up to \$ 5,000	Up to \$ 5,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	5,000 to 10,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	10,000 to 15,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	15,000 to 20,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	20,000 to 25,000
6.0	25,000 to 30,000	\$ 30,000 and over	\$ 25,000 and over	\$ 25,000 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*	1973-1985 <sup>e,f</sup> Taxable Income*	1986 <sup>f</sup> Taxable Income*
0.0				Up to \$ 1,710
1.0	Up to \$ 2,500	Up to \$ 2,000	Up to \$ 2,000	1,710 to 5,210
2.0	2,500 to 5,000	2,000 to 3,500	2,000 to 3,500	5,210 to 7,810
3.0	5,000 to 7,500	3,500 to 5,000	3,500 to 5,000	7,810 to 10,420
4.0	7,500 to 10,000	5,000 to 6,500	5,000 to 6,500	10,420 to 13,080
5.0	10,000 to 12,500	6,500 to 8,000	6,500 to 8,000	13,080 to 15,710
6.0	12,500 to 15,000	8,000 to 9,500	8,000 to 9,500	15,710 to 18,330
7.0	\$ 15,000 and over	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
9.0		12,500 to 14,000	12,500 to 14,000	23,560 to 26,180
10.0		\$ 14,000 and over	14,000 to 15,500	26,180 to 28,790
11.0			\$ 15,500 and over	\$ 28,790 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 \$ 3,650	Up to \$ 4,394	Up to \$ 4,666	Up to \$ 4,722
2.0	3,650 to 8,650	4,394 to 10,414	4,666 to 11,059	4,722 to 11,192
4.0	8,650 to 13,650	10,414 to 16,435	11,059 to 17,453	11,192 to 17,662
6.0	13,650 to 18,950	16,435 to 22,816	17,453 to 24,228	17,662 to 24,519
8.0	18,950 to 23,950	22,816 to 28,835	24,228 to 30,620	24,519 to 30,987
9.3	\$ 23,950 and over	28,835 to 100,000	30,620 to 106,190	30,987 to 107,464
10.0		100,000 to 200,000	106,190 to 212,380	107,464 to 214,929
11.0		\$ 200,000 and over	\$ 212,380 and over	\$ 214,929 and over

Tax Rate	1995 <sup>f,h</sup> Taxable Income*	1996 <sup>f,j</sup> Taxable Income*	1997 <sup>f,j</sup> Taxable Income*	1998 <sup>f,j</sup> Taxable Income*
1.0	Up to \$ 4,831	Up to \$ 4,908	Up to \$ 5,016	Up to \$ 5,131
2.0	4,831 to 11,449	4,908 to 11,632	5,016 to 11,888	5,131 to 12,161
4.0	11,449 to 18,068	11,632 to 18,357	11,888 to 18,761	12,161 to 19,193
6.0	18,068 to 25,083	18,357 to 25,484	18,761 to 26,045	19,193 to 26,644
8.0	25,083 to 31,700	25,484 to 32,207	26,045 to 32,916	26,644 to 33,673
9.3	31,700 to 109,936	\$ 32,207 and over	\$ 32,916 and over	\$ 33,673 and over
10.0	109,936 to 219,872			
11.0	\$ 219,872 and over			

Footnotes follow this section.