

**2018 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds**

**If your filing status is Single**

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$9,525	10%
\$9,525	\$38,700	12%
\$38,700	\$82,500	22%
\$82,500	\$157,500	24%
\$157,500	\$200,000	32%
\$200,000	\$500,000	35%
\$500,000	and over	37%

**If your filing status is Married filing jointly**

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$19,050	10%
\$19,050	\$77,400	12%
\$77,400	\$165,000	22%
\$165,000	\$315,000	24%
\$315,000	\$400,000	32%
\$400,000	\$600,000	35%
\$600,000	and over	37%

**If your filing status is Head of Household**

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$13,600	10%
\$13,600	\$51,800	12%
\$51,800	\$82,500	22%
\$82,500	\$157,500	24%
\$157,500	\$200,000	32%
\$200,000	\$500,000	35%
\$500,000	and over	37%

**If your filing status is Married filing separately**

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$9,525	10%
\$9,525	\$38,700	12%
\$38,700	\$82,500	22%
\$82,500	\$157,500	24%
\$157,500	\$200,000	32%
\$200,000	\$300,000	35%
\$300,000	and over	37%

**Standard Deduction**

	Standard
Single	\$12,000
Married filing jointly	\$24,000
Head of Household	\$18,000
Married filing separately	\$12,000

**Threshold for Refundable Child Tax Credit**

	Threshold
All households	\$2,500

**Filing Threshold**

	Threshold
Single	12,000
Head of Household	18,000
Married filing jointly	24,000

2017 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$9,325	10%
\$9,325	\$37,950	15%
\$37,950	\$91,900	25%
\$91,900	\$191,650	28%
\$191,650	\$416,700	33%
\$416,700	\$418,400	35%
\$418,400	and over	39.6%

If your filing status is Married filing jointly

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$18,650	10%
\$18,650	\$75,900	15%
\$75,900	\$153,100	25%
\$153,100	\$233,350	28%
\$233,350	\$416,700	33%
\$416,700	\$470,700	35%
\$470,700	and over	39.6%

If your filing status is Head of Household

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$13,350	10%
\$13,350	\$50,800	15%
\$50,800	\$131,200	25%
\$131,200	\$212,500	28%
\$212,500	\$416,700	33%
\$416,700	\$444,500	35%
\$444,500	and over	39.6%

If your filing status is Married filing separately

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$9,325	10%
\$9,325	\$37,950	15%
\$37,950	\$76,550	25%
\$76,550	\$116,675	28%
\$116,675	\$208,350	33%
\$208,350	\$235,350	35%
\$235,350	and over	39.6%

Standard Deduction

	Standard	Blind/Elderly
Single	\$6,350	\$1,550
Married filing jointly	\$12,700	\$1,250
Head of Household	\$9,350	\$1,550
Married filing separately	\$6,350	\$1,250

Standard Deduction for Dependents

Greater of \$1000 or sum of \$350 and individual's earned income

Personal Exemption \$4,050

Threshold for Refundable Child Tax Credit \$3,000

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	10,400	11,950	13,500		
Head of Household	13,400	14,950	16,500		
Married filing jointly	20,800	22,050	23,300	24,550	25,800

2016 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$9,275	10%
\$9,275	\$37,650	15%
\$37,650	\$91,150	25%
\$91,150	\$190,150	28%
\$190,150	\$413,350	33%
\$413,350	\$415,050	35%
\$415,050	and over	39.6%

If your filing status is Married filing jointly

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$18,550	10%
\$18,550	\$75,300	15%
\$75,300	\$151,900	25%
\$151,900	\$231,450	28%
\$231,450	\$413,350	33%
\$413,350	\$466,950	35%
\$466,950	and over	39.6%

If your filing status is Head of Household

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$13,250	10%
\$13,250	\$50,400	15%
\$50,400	\$130,150	25%
\$130,150	\$210,800	28%
\$210,800	\$413,350	33%
\$413,350	\$441,000	35%
\$441,000	and over	39.6%

If your filing status is Married filing separately

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$9,275	10%
\$9,275	\$37,650	15%
\$37,650	\$91,150	25%
\$91,150	\$190,150	28%
\$190,150	\$413,350	33%
\$413,350	\$441,000	35%
\$441,000	and over	39.6%

Standard Deduction

	Standard	Blind/Elderly
Single	\$6,300	\$1,550
Married filing jointly	\$12,600	\$1,250
Head of Household	\$9,300	\$1,550
Married filing separately	\$6,300	\$1,250

Standard Deduction for Dependents

Greater of \$1000 or sum of \$350 and individual's earned income

Personal Exemption \$4,050

Threshold for Refundable Child Tax Credit \$3,000

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	10,350	11,900	13,450		
Head of Household	13,350	14,900	16,450		
Married filing jointly	20,700	21,950	23,200	24,450	25,700

2015 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$9,225	10%
\$9,225	\$37,450	15%
\$37,450	\$90,750	25%
\$90,750	\$189,300	28%
\$189,300	\$411,500	33%
\$411,500	\$413,200	35%
\$413,200	and over	39.6%

If your filing status is Married filing jointly

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$18,450	10%
\$18,450	\$74,900	15%
\$74,900	\$151,200	25%
\$151,200	\$230,450	28%
\$230,450	\$411,500	33%
\$411,500	\$464,850	35%
\$464,850	and over	39.6%

If your filing status is Head of Household

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$13,150	10%
\$13,150	\$50,200	15%
\$50,200	\$129,600	25%
\$129,600	\$209,850	28%
\$209,850	\$411,500	33%
\$411,500	\$439,000	35%
\$439,000	and over	39.6%

If your filing status is Married filing separately

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$9,225	10%
\$9,225	\$37,450	15%
\$37,450	\$75,600	25%
\$75,600	\$115,225	28%
\$115,225	\$205,750	33%
\$205,750	\$232,425	35%
\$232,425	and over	39.6%

Standard Deduction

	Standard	Blind/Elderly
Single	\$6,300	\$1,550
Married filing jointly	\$12,600	\$1,250
Head of Household	\$9,250	\$1,550
Married filing separately	\$6,300	\$1,250

Standard Deduction for Dependents

Greater of \$1000 or sum of \$350 and individual's earned income	
Personal Exemption	\$4,000
Threshold for Refundable Child Tax Credit	\$3,000

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	10,300	11,850	13,400		
Head of Household	13,250	14,800	16,350		
Married filing jointly	20,600	21,850	23,100	24,350	25,600

2014 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$9,075	10%
\$9,075	\$36,900	15%
\$36,900	\$89,350	25%
\$89,350	\$186,350	28%
\$186,350	\$405,100	33%
\$405,100	\$406,750	35%
\$406,750	and over	39.6%

If your filing status is Married filing jointly

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$18,150	10%
\$18,150	\$73,800	15%
\$73,800	\$148,850	25%
\$148,850	\$226,850	28%
\$226,850	\$405,100	33%
\$405,100	\$457,600	35%
\$457,600	and over	39.6%

If your filing status is Head of Household

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$12,950	10%
\$12,950	\$49,400	15%
\$49,400	\$127,550	25%
\$127,550	\$206,600	28%
\$206,600	\$405,100	33%
\$405,100	\$432,200	35%
\$432,200	and over	39.6%

If your filing status is Married filing separately

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$9,075	10%
\$9,075	\$36,900	15%
\$36,900	\$74,425	25%
\$74,425	\$113,425	28%
\$113,425	\$202,550	33%
\$202,550	\$228,800	35%
\$228,800	and over	39.6%

Standard Deduction

	Standard	Blind/Elderly
Single	\$6,200	\$1,550
Married filing jointly	\$12,400	\$1,200
Head of Household	\$9,100	\$1,550
Married filing separately	\$6,200	\$1,200

Standard Deduction for Dependents

Greater of \$1000 or sum of \$350 and Individual's earned Income	
Personal Exemption	\$3,950
Threshold for Refundable Child Tax Credit	\$3,000

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	10,150	11,700	13,250		
Head of Household	13,050	14,600	16,150		
Married filing jointly	20,300	21,500	22,700	23,900	25,100

2013 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$8,925	10%
\$8,925	\$36,250	15%
\$36,250	\$87,850	25%
\$87,850	\$183,250	28%
\$183,250	\$398,350	33%
\$398,350	\$400,000	35%
\$400,000	and over	39.6%

If your filing status is Married filing jointly

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$17,850	10%
\$17,850	\$72,500	15%
\$72,500	\$146,400	25%
\$146,400	\$223,050	28%
\$223,050	\$398,350	33%
\$398,350	\$450,000	35%
\$450,000	and over	39.6%

If your filing status is Head of Household

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$12,750	10%
\$12,750	\$48,600	15%
\$48,600	\$125,450	25%
\$125,450	\$203,150	28%
\$203,150	\$398,350	33%
\$398,350	\$425,000	35%
\$425,000	and over	39.6%

If your filing status is Married filing separately

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$8,925	10%
\$8,925	\$36,250	15%
\$36,250	\$73,200	25%
\$73,200	\$111,525	28%
\$111,525	\$199,175	33%
\$199,175	\$225,000	35%
\$225,000	and over	39.6%

Standard Deduction

	Standard	Blind/Elderly
Single	\$6,100	\$1,500
Married filing jointly	\$12,200	\$1,200
Head of Household	\$8,950	\$1,500
Married filing separately	\$6,100	\$1,200

Standard Deduction for Dependents

Greater of \$1000 or sum of \$350 and individual's earned income		
Personal Exemption		\$3,900
Threshold for Refundable Child Tax Credit		\$3,000

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	10,000	11,500	13,000		
Head of Household	12,850	14,350	15,850		
Married filing jointly	20,000	21,200	22,400	23,600	24,800

2012 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$8,700	10%
\$8,700	\$35,350	15%
\$35,350	\$85,650	25%
\$85,650	\$178,650	28%
\$178,650	\$388,350	33%
\$388,350	and over	35%

If your filing status is Married filing jointly

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$17,400	10%
\$17,400	\$70,700	15%
\$70,700	\$142,700	25%
\$142,700	\$217,450	28%
\$217,450	\$388,350	33%
\$388,350	and over	35%

If your filing status is Head of Household

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$12,400	10%
\$12,400	\$47,350	15%
\$47,350	\$122,300	25%
\$122,300	\$198,050	28%
\$198,050	\$388,350	33%
\$388,350	and over	35%

If your filing status is Married filing separately

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$8,700	10%
\$8,700	\$35,350	15%
\$35,350	\$71,350	25%
\$71,350	\$108,725	28%
\$108,725	\$194,175	33%
\$194,175	and over	35%

Standard Deduction

	Standard	Blind/Elderly
Single	\$5,950	\$1,450
Married filing jointly	\$11,900	\$1,150
Head of Household	\$8,700	\$1,450
Married filing separately	\$5,950	\$1,150

Standard Deduction for Dependents

Greater of \$950 or sum of \$300 and individual's earned income	
Personal Exemption	\$3,800
Threshold for Refundable Child Tax Credit	\$3,000

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	9,750	11,200	12,650		
Head of Household	12,500	13,950	15,400		
Married filing jointly	19,500	20,650	21,800	22,950	24,100

2011 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$8,500	10%
\$8,500	\$34,500	15%
\$34,500	\$83,600	25%
\$83,600	\$174,400	28%
\$174,400	\$379,150	33%
\$379,150	and over	35%

If your filing status is Married filing jointly

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$17,000	10%
\$17,000	\$69,000	15%
\$69,000	\$139,350	25%
\$139,350	\$212,300	28%
\$212,300	\$379,150	33%
\$379,150	and over	35%

If your filing status is Head of Household

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$12,150	10%
\$12,150	\$46,250	15%
\$46,250	\$119,400	25%
\$119,400	\$193,350	28%
\$193,350	\$379,150	33%
\$379,150	and over	35%

If your filing status is Married filing separately

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$8,500	10%
\$8,500	\$34,500	15%
\$34,500	\$69,675	25%
\$69,675	\$106,150	28%
\$106,150	\$189,575	33%
\$189,575	and over	35%

Standard Deduction

	Standard	Blind/Elderly
Single	\$5,800	\$1,450
Married filing jointly	\$11,600	\$1,150
Head of Household	\$8,500	\$1,450
Married filing separately	\$5,800	\$1,150

Standard Deduction for Dependents

Greater of \$950 or sum of \$300 and individual's earned income

Personal Exemption \$3,700

Threshold for Refundable Child Tax Credit \$3,000

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	9,500	10,950	12,400		
Head of Household	12,200	13,650	15,100		
Married filing jointly	19,000	20,150	21,300	22,450	23,600



2010 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$8,375	10%
\$8,375	\$34,000	15%
\$34,000	\$82,400	25%
\$82,400	\$171,850	28%
\$171,850	\$373,650	33%
\$373,650	and over	35%

If your filing status is Married filing jointly

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$16,750	10%
\$16,750	\$68,000	15%
\$68,000	\$137,300	25%
\$137,300	\$209,250	28%
\$209,250	\$373,650	33%
\$373,650	and over	35%

If your filing status is Head of Household

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$11,950	10%
\$11,950	\$45,550	15%
\$45,550	\$117,650	25%
\$117,650	\$190,550	28%
\$190,550	\$373,650	33%
\$373,650	and over	35%

If your filing status is Married filing separately

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$8,375	10%
\$8,375	\$34,000	15%
\$34,000	\$68,650	25%
\$68,650	\$104,625	28%
\$104,625	\$186,825	33%
\$186,825	and over	35%

Standard Deduction

	Standard	Blind/Elderly
Single	\$5,700	\$1,400
Married filing jointly	\$11,400	\$1,100
Head of Household	\$8,400	\$1,400
Married filing separately	\$5,700	\$1,100

Standard Deduction for Dependents  
Greater of \$950 or sum of \$300 and individual's  
earned income

Personal Exemption	\$3,650
Threshold for Refundable Child Tax Credit	\$3,000

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	9,350	10,750	12,150		
Head of Household	12,050	13,450	14,850		
Married filing jointly	18,700	19,800	20,900	22,000	23,100

2009 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

**If your filing status is Single**

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$8,350	10%
\$8,350	\$33,950	15%
\$33,950	\$82,250	25%
\$82,250	\$171,550	28%
\$171,550	\$372,950	33%
\$372,950	and over	35%

**If your filing status is Married filing jointly**

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$16,700	10%
\$16,700	\$67,900	15%
\$67,900	\$137,050	25%
\$137,050	\$208,850	28%
\$208,850	\$372,950	33%
\$372,950	and over	35%

**If your filing status is Head of Household**

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$11,950	10%
\$11,950	\$45,500	15%
\$45,500	\$117,450	25%
\$117,450	\$190,200	28%
\$190,200	\$372,950	33%
\$372,950	and over	35%

**If your filing status is Married filing separately**

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$8,350	10%
\$8,350	\$33,950	15%
\$33,950	\$68,525	25%
\$68,525	\$104,425	28%
\$104,425	\$186,475	33%
\$186,475	and over	35%

**Standard Deduction**

	Standard	Blind/Elderly
Single	\$5,700	\$1,400
Married filing jointly	\$11,400	\$1,100
Head of Household	\$8,350	\$1,400
Married filing separately	\$5,700	\$1,100

**Phaseout of Itemized Deduction**

Married filing separately	\$83,400
All others	\$166,800

**Standard Deduction for Dependents**

Greater of \$950 or sum of \$300 and individual's earned income
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Personal Exemption \$3,650

Threshold for Refundable Child Tax Credit \$3,000

**Phaseout of Personal Exemption**

	AGI	
	Beginning of Phaseout	Maximum Phaseout
Single	\$166,800	\$289,300
Married filing jointly	\$250,200	\$372,700
Head of Household	\$208,500	\$331,000
Married filing separately	\$125,100	\$186,350

**Filing Threshold**

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	9,350	10,750	12,150		
Head of Household	12,000	13,400	14,800		
Married filing jointly	18,700	19,800	20,900	22,000	23,100

2008 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$8,025	10%
\$8,025	\$32,550	15%
\$32,550	\$78,850	25%
\$78,850	\$164,550	28%
\$164,550	\$357,700	33%
\$357,700	and over	35%

If your filing status is Married filing jointly		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$16,050	10%
\$16,050	\$65,100	15%
\$65,100	\$131,450	25%
\$131,450	\$200,300	28%
\$200,300	\$357,700	33%
\$357,700	and over	35%

If your filing status is Head of Household		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$11,450	10%
\$11,450	\$43,650	15%
\$43,650	\$112,650	25%
\$112,650	\$182,400	28%
\$182,400	\$357,700	33%
\$357,700	and over	35%

If your filing status is Married filing separately		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$8,025	10%
\$8,025	\$32,550	15%
\$32,550	\$65,725	25%
\$65,725	\$100,150	28%
\$100,150	\$178,850	33%
\$178,850	and over	35%

Standard Deduction		
	Standard	Blind/Elderly
Single	\$5,450	\$1,350
Married filing jointly	\$10,900	\$1,050
Head of Household	\$8,000	\$1,350
Married filing separately	\$5,450	\$1,050

Phaseout of Itemized Deduction	
Married filing separately	\$79,975
All others	\$159,950

Standard Deduction for Dependents	
Greater of \$900 or sum of \$300 and individual's earned income	

Personal Exemption 3,500

Threshold for Refundable Child Tax Credit \$8,500

Phaseout of Personal Exemption		
	AGI	
	Beginning of Phaseout	Maximum Phaseout
Single	\$159,950	\$282,450
Married filing jointly	\$239,950	\$362,450
Head of Household	\$199,950	\$322,450
Married filing separately	\$119,975	\$181,225

Filing Threshold	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	8,950	10,300	11,650		
Head of Household	11,500	12,850	14,200		
Married filing jointly	17,900	18,950	20,000	21,050	22,100

2007 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

**If your filing status is Single**

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$7,825	10%
\$7,825	\$31,850	15%
\$31,850	\$77,100	25%
\$77,100	\$160,850	28%
\$160,850	\$349,700	33%
\$349,700	and over	35%

**If your filing status is Married filing jointly**

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$15,650	10%
\$15,650	\$63,700	15%
\$63,700	\$128,500	25%
\$128,500	\$195,850	28%
\$195,850	\$349,700	33%
\$349,700	and over	35%

**If your filing status is Head of Household**

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$11,200	10%
\$11,200	\$42,650	15%
\$42,650	\$110,100	25%
\$110,100	\$178,350	28%
\$178,350	\$349,700	33%
\$349,700	and over	35%

**If your filing status is Married filing separately**

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$7,825	10%
\$7,825	\$31,850	15%
\$31,850	\$64,250	25%
\$64,250	\$97,925	28%
\$97,925	\$174,850	33%
\$174,850	and over	35%

**Standard Deduction**

	Standard	Blind/Elderly
Single	\$5,350	\$1,300
Married filing jointly	\$10,700	\$1,050
Head of Household	\$7,850	\$1,300
Married filing separately	\$5,350	\$1,050

**Phaseout of Itemized Deduction**

Married filing separately	\$78,200
All others	\$156,400

**Standard Deduction for Dependents**

Greater of \$850 or sum of \$300 and individual's earned income
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Personal Exemption \$3,400

Threshold for Refundable Child Tax Credit \$11,750

**Phaseout of Personal Exemption**

	AGI	
	Beginning of Phaseout	Maximum Phaseout
Single	\$156,400	\$278,900
Married filing jointly	\$234,600	\$357,100
Head of Household	\$195,500	\$318,000
Married filing separately	\$117,300	\$178,550

**Filing Threshold**

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	8,750	10,050	11,350		
Head of Household	11,250	12,550	13,850		
Married filing jointly	17,500	18,550	19,600	20,650	21,700

2006 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$7,550	10%
\$7,550	\$30,650	15%
\$30,650	\$74,200	25%
\$74,200	\$154,800	28%
\$154,800	\$336,550	33%
\$336,550	and over	35%

If your filing status is Married filing jointly		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$15,100	10%
\$15,100	\$61,300	15%
\$61,300	\$123,700	25%
\$123,700	\$188,450	28%
\$188,450	\$336,550	33%
\$336,550	and over	35%

If your filing status is Head of Household		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$10,750	10%
\$10,750	\$41,050	15%
\$41,050	\$106,000	25%
\$106,000	\$171,650	28%
\$171,650	\$336,550	33%
\$336,550	and over	35%

If your filing status is Married filing separately		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$7,550	10%
\$7,550	\$30,650	15%
\$30,650	\$61,850	25%
\$61,850	\$94,225	28%
\$94,225	\$168,275	33%
\$168,275	and over	35%

Standard Deduction		
	Standard	Blind/Elderly
Single	\$5,150	\$1,250
Married filing jointly	\$10,300	\$1,000
Head of Household	\$7,550	\$1,250
Married filing separately	\$5,150	\$1,000

Phaseout of Itemized Deduction	
Married filing separately	\$75,250
All others	\$150,500

Standard Deduction for Dependents	
Greater of \$850 or sum of \$300 and individual's earned income	

Personal Exemption \$3,300

Threshold for Refundable Child Tax Credit \$11,300

Phaseout of Personal Exemption		
	AGI	
	Beginning of Phaseout	Maximum Phaseout
Single	\$150,500	\$273,000
Married filing jointly	\$225,750	\$348,250
Head of Household	\$188,150	\$310,650
Married filing separately	\$112,875	\$174,125

Filing Threshold	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	8,450	9,700	10,950		
Head of Household	10,850	12,100	13,350		
Married filing jointly	16,900	17,900	18,900	19,900	20,900

2005 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$7,300	10%
\$7,300	\$29,700	15%
\$29,700	\$71,950	25%
\$71,950	\$150,150	28%
\$150,150	\$326,450	33%
\$326,450	and over	35%

If your filing status is Married filing jointly		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$14,600	10%
\$14,600	\$59,400	15%
\$59,400	\$119,950	25%
\$119,950	\$182,800	28%
\$182,800	\$326,450	33%
\$326,450	and over	35%

If your filing status is Head of Household		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$10,450	10%
\$10,450	\$39,800	15%
\$39,800	\$102,800	25%
\$102,800	\$166,450	28%
\$166,450	\$326,450	33%
\$326,450	and over	35%

If your filing status is Married filing separately		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$7,300	10%
\$7,300	\$29,700	15%
\$29,700	\$59,975	25%
\$59,975	\$91,400	28%
\$91,400	\$163,225	33%
\$163,225	and over	35%

Standard Deduction		
	Standard	Blind/Elderly
Single	\$5,000	\$1,250
Married filing jointly	\$10,000	\$1,000
Head of Household	\$7,300	\$1,250
Married filing separately	\$5,000	\$1,000

Phaseout of Itemized Deduction	
Married filing separately	\$72,975
All others	\$145,950

Standard Deduction for Dependents	
Greater of \$800 or sum of \$250 and individual's earned income	

Personal Exemption \$3,200

Threshold for Refundable Child Tax Credit \$11,000

Phaseout of Personal Exemption		
	AGI	
	Beginning of Phaseout	Maximum Phaseout
Single	\$145,950	\$268,450
Married filing jointly	\$218,950	\$341,450
Head of Household	\$182,450	\$304,950
Married filing separately	\$109,475	\$170,725

Filing Threshold	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	8,200	9,450	10,700		
Head of Household	10,500	11,750	13,000		
Married filing jointly	16,400	17,400	18,400	19,400	20,400

2004 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$7,150	10%
\$7,150	\$29,050	15%
\$29,050	\$70,350	25%
\$70,350	\$146,750	28%
\$146,750	\$319,100	33%
\$319,100	and over	35%

If your filing status is Married filing jointly		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$14,300	10%
\$14,300	\$58,100	15%
\$58,100	\$117,250	25%
\$117,250	\$178,600	28%
\$178,600	\$319,100	33%
\$319,100	and over	35%

If your filing status is Head of Household		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$10,200	10%
\$10,200	\$38,900	15%
\$38,900	\$100,500	25%
\$100,500	\$162,700	28%
\$162,700	\$319,100	33%
\$319,100	and over	35%

If your filing status is Married filing separately		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$7,150	10%
\$7,150	\$29,050	15%
\$29,050	\$58,625	25%
\$58,625	\$89,325	28%
\$89,325	\$159,550	33%
\$159,550	and over	35%

Standard Deduction		
	Standard	Blind/Elderly
Single	\$4,850	\$1,200
Married filing jointly	\$9,700	\$950
Head of Household	\$7,150	\$1,200
Married filing separately	\$4,850	\$950

Phaseout of Itemized Deduction	
Married filing separately	\$71,350
All others	\$142,700

Standard Deduction for Dependents	
Greater of \$800 or sum of \$250 and individual's earned income	

Personal Exemption \$3,100

Threshold for Refundable Child Tax Credit \$10,750

Phaseout of Personal Exemption		
	AGI	
	Beginning of Phaseout	Maximum Phaseout
Single	\$142,700	\$265,200
Married filing jointly	\$214,050	\$336,550
Head of Household	\$178,350	\$300,850
Married filing separately	\$107,025	\$168,275

Filing Threshold	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	7,950	9,150	10,350		
Head of Household	10,250	11,450	12,650		
Married filing jointly	15,900	16,850	17,800	18,750	19,700

2003 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$7,000	10%
\$7,000	\$28,400	15%
\$28,400	\$68,800	25%
\$68,800	\$143,500	28%
\$143,500	\$311,950	33%
\$311,950	and over	35%

If your filing status is Married filing jointly		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$14,000	10%
\$14,000	\$56,800	15%
\$56,800	\$114,650	25%
\$114,650	\$174,700	28%
\$174,700	\$311,950	33%
\$311,950	and over	35%

If your filing status is Head of Household		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$10,000	10%
\$10,000	\$38,050	15%
\$38,050	\$98,250	25%
\$98,250	\$159,100	28%
\$159,100	\$311,950	33%
\$311,950	and over	35%

If your filing status is Married filing separately		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$7,000	10%
\$7,000	\$28,400	15%
\$28,400	\$57,325	25%
\$57,325	\$87,350	28%
\$87,350	\$155,975	33%
\$155,975	and over	35%

Standard Deduction		
	Standard	Blind/Elderly
Single	\$4,750	\$1,150
Married filing jointly	\$9,500	\$950
Head of Household	\$7,000	\$1,150
Married filing separately	\$4,750	\$950

Phaseout of Itemized Deduction	
Married filing separately	\$69,750
All others	\$139,500

Standard Deduction for Dependents	
Greater of \$750 or sum of \$250 and individual's earned income	

Personal Exemption \$3,050

Threshold for Refundable Child Tax Credit \$10,500

Phaseout of Personal Exemption		
	AGI	
	Beginning of Phaseout	Maximum Phaseout
Single	\$139,500	\$262,000
Married filing jointly	\$209,250	\$331,750
Head of Household	\$174,400	\$296,900
Married filing separately	\$104,625	\$165,875

Filing Threshold	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	7,800	8,950	10,100		
Head of Household	10,050	11,200	12,350		
Married filing jointly	15,600	16,550	17,500	18,450	19,400



2002 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$6,000	10.0%
\$6,000	\$27,950	15.0%
\$27,950	\$67,700	27.0%
\$67,700	\$141,250	30.0%
\$141,250	\$307,050	35.0%
\$307,050	and over	38.6%

If your filing status is Married filing jointly		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$12,000	10.0%
\$12,000	\$46,700	15.0%
\$46,700	\$112,850	27.0%
\$112,850	\$171,950	30.0%
\$171,950	\$307,050	35.0%
\$307,050	and over	38.6%

If your filing status is Head of Household		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$10,000	10.0%
\$10,000	\$37,450	15.0%
\$37,450	\$96,700	27.0%
\$96,700	\$156,600	30.0%
\$156,600	\$307,050	35.0%
\$307,050	and over	38.6%

If your filing status is Married filing separately		
Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$6,000	10.0%
\$6,000	\$23,350	15.0%
\$23,350	\$56,425	27.0%
\$56,425	\$85,975	30.0%
\$85,975	\$153,525	35.0%
\$153,525	and over	38.6%

Standard Deduction		
	Standard	Blind/Elderly
Single	\$4,700	\$1,150
Married filing jointly	\$7,850	\$900
Head of Household	\$6,900	\$1,150
Married filing separately	\$3,925	\$900

Phaseout of Itemized Deduction	
Married filing separately	\$68,650
All others	\$137,300

Standard Deduction for Dependents	
Greater of \$750 or sum of \$250 and individual's earned income	

Personal exemption 3,000

Threshold for Refundable Child Tax Credit \$10,350

Phaseout of Personal Exemption		
	AGI	
	Beginning of Phaseout	Maximum Phaseout
Single	\$137,300	\$259,800
Married filing jointly	\$206,000	\$328,500
Head of Household	\$171,650	\$294,150
Married filing separately	\$103,000	\$164,250

Filing Threshold	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	7,700	8,850	10,000		
Head of Household	9,900	11,050	12,200		
Married filing jointly	13,850	14,750	15,650	16,550	17,450

2001 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$27,050	15.0%
\$27,050	\$65,550	27.5%
\$65,550	\$136,750	30.5%
\$136,750	\$297,350	35.5%
\$297,350	and over	39.1%

If your filing status is Married filing jointly

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$45,200	15.0%
\$45,200	\$109,250	27.5%
\$109,250	\$166,500	30.5%
\$166,500	\$297,350	35.5%
\$297,350	and over	39.1%

If your filing status is Head of Household

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$36,250	15.0%
\$36,250	\$93,650	27.5%
\$93,650	\$151,650	30.5%
\$151,650	\$297,350	35.5%
\$297,350	and over	39.1%

If your filing status is Married filing separately

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$22,600	15.0%
\$22,600	\$54,625	27.5%
\$54,625	\$83,250	30.5%
\$83,250	\$148,675	35.5%
\$148,675	and over	39.1%

Standard Deduction

	Standard	Blind/Elderly
Single	\$4,550	\$1,100
Married filing jointly	\$7,600	\$900
Head of Household	\$6,650	\$1,100
Married filing separately	\$3,800	\$900

Phaseout of Itemized Deduction

Married filing separately	\$66,475
All others	\$132,950

Standard Deduction for Dependents  
Greater of \$750 or sum of \$250 and individual's earned income

Personal Exemption \$2,900

Threshold for Refundable Child Tax Credit  
\$10,000

Phaseout of Personal Exemption

	AGI	
	Beginning of Phaseout	Maximum Phaseout
Single	\$132,950	\$255,450
Married filing jointly	\$199,450	\$321,950
Head of Household	\$166,200	\$288,700
Married filing separately	\$99,725	\$160,975

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	7,450	8,550	9,650		
Head of Household	9,550	10,650	11,750		
Married filing jointly	13,400	14,300	15,200	16,100	17,000

2000 Individual Income Tax Rates, Standard Deductions,  
Personal Exemptions, and Filing Thresholds

If your filing status is Single

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$26,250	15.0%
\$26,250	\$63,550	28.0%
\$63,550	\$132,600	31.0%
\$132,600	\$288,350	36.0%
\$288,350	and over	39.6%

If your filing status is Married filing jointly

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$43,850	15.0%
\$43,850	\$105,950	28.0%
\$105,950	\$161,450	31.0%
\$161,450	\$288,350	36.0%
\$288,350	and over	39.6%

If your filing status is Head of Household

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$35,150	15.0%
\$35,150	\$90,800	28.0%
\$90,800	\$147,050	31.0%
\$147,050	\$288,350	36.0%
\$288,350	and over	39.6%

If your filing status is Married filing separately

Taxable Income		
Over ---	But not over ---	Marginal Rate
\$0	\$21,925	15.0%
\$21,925	\$52,975	28.0%
\$52,975	\$80,725	31.0%
\$80,725	\$144,175	36.0%
\$144,175	and over	39.6%

Standard Deduction

	Standard	Blind/Elderly
Single	\$4,400	\$1,100
Married filing jointly	\$7,350	\$850
Head of Household	\$6,450	\$1,100
Married filing separately	\$3,675	\$850

Phaseout of Itemized Deduction

Married filing separately	\$64,475
All others	\$128,950

Standard Deduction for Dependents

Greater of \$700 or sum of \$250 and individual's earned income

Phaseout of Personal Exemption

	AGI	
	Beginning of Phaseout	Maximum Phaseout
Single	\$128,950	\$251,450
Married filing jointly	\$193,400	\$315,900
Head of Household	\$161,150	\$283,650
Married filing separately	\$96,700	\$157,950

Personal Exemption \$2,800

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	7,200	8,300	9,400		
Head of Household	9,250	10,350	11,450		
Married filing jointly	12,950	13,800	14,650	15,500	16,350