

## 2009 Tax Rate Schedule

Taxable income (\$)	Base amount of tax (\$)	Plus	Rate on excess (%) (also called Marginal tax rate or tax bracket)	Of the amount over (\$)
<b>Single</b>				
0 - 8,350	0.00	+	10	0
8,351 - 33,950	835.00	+	15	8,350
33,951 - 82,250	4,675.00	+	25	33,950
82,251 - 171,550	16,750.00	+	28	82,250
171,551 - 372,950	41,754.00	+	33	171,550
Over 372,950	108,216.00	+	35	372,950
<b>Married filing jointly and surviving spouses</b>				
0 - 16,700	0.00	+	10	0
16,701 - 67,900	1,670.00	+	15	16,700
67,901 - 137,050	9,350.00	+	25	67,900
137,051 - 208,850	26,637.50	+	28	137,050
208,851 - 372,950	46,741.50	+	33	208,850
Over 372,950	100,894.50	+	35	372,950
<b>Head of household</b>				
0 - 11,950	0.00	+	10	0
11,951 - 45,500	1,195.00	+	15	11,950
45,501 - 117,450	6,227.50	+	25	45,500
117,451 - 190,200	24,215.00	+	28	117,450
190,201 - 372,950	44,858.00	+	33	190,200
Over 372,950	104,892.50	+	35	372,950
<b>Married filing separately</b>				
0 - 8,350	0.00	+	10	0
8,351 - 33,950	835.00	+	15	8,350
33,951 - 68,525	4,675.00	+	25	33,950
68,526 - 104,425	13,318.75	+	28	68,525
104,426 - 186,475	23,370.75	+	33	104,425
Over 186,475	50,447.25		35	186,475
<b>Estates and trusts</b>				
0 - 2,300	0.00		15	0
2,301 - 5,350	345.00		25	2,300
5,351 - 8,200	1,107.50		28	5,350
8,201 - 11,150	1,905.50		33	8,200
Over 11,150	2,879.00		35	11,150