

## 2013 Tax Rates

### Single Taxpayers (other than Heads of Households and Surviving Spouses)

Taxable Income

Over	But Not Over	Pay	+	% on Excess	of the amount over
\$ 0	\$ 8,925	\$ 0		10 %	\$ 0
8,925	36,250	892.50		15	8,925
36,250	87,850	4,991.25		25	36,250
87,850	183,250	17,891.25		28	87,850
183,250	398,350	44,603.25		33	183,250
398,350	400,000	115,586.25		35	398,350
400,000	.....	116,163.75		39.6	400,000

### Married Filing Jointly and Surviving Spouses

Taxable Income

Over	But Not Over	Pay	+	% on Excess	of the amount over
\$ 0	\$ 17,850	\$ 0		10 %	\$ 0
17,850	72,500	1,785.00		15	17,850
72,500	146,400	9,982.50		25	72,500
146,400	223,050	28,457.50		28	146,400
223,050	398,350	49,919.50		33	223,050
398,350	450,000	107,768.50		35	398,350
450,000	.....	125,846.00		39.6	450,000

### Married Filing Separately

Taxable Income

Over	But Not Over		Pay	+	% on Excess		of the amount over
\$ 0	\$ 8,925		\$ 0		10 %		\$ 0
8,925	36,250		892.50		15		8,925
36,250	73,200		4,991.25		25		36,250
73,200	111,525		14,228.75		28		73,200
111,525	199,175		24,959.75		33		111,525
199,175	225,000		53,884.25		35		199,175
225,000	.....		62,923.00		39.6		225,000

### Heads of Household

Taxable Income

Over	But Not Over		Pay	+	% on Excess		of the amount over
\$ 0	\$ 12,7500		\$ 0		10 %		\$ 0
12,750	48,600		1,275.00		15		12,750
48,600	125,450		6,652.50		25		48,600
125,450	203,150		25,865.00		28		125,450
203,150	398.350		47,621.00		33		203,150
398,350	425,000		112,037.00		35		398,350
425,000	.....		121,364.50		39.6		425,000