

2014 Tax Rates

Unmarried Individuals (other than Heads of Households and Surviving Spouses)

Taxable Income

Over	But Not Over	Pay	+	% on Excess	of the amount over
\$ 0	\$ 9,075	\$ 0		10 %	\$ 0
9,075	36,900	907.50		15	9,075
36,900	89,350	5,081.25		25	36,900
89,350	186,350	18,193.75		28	89,350
186,350	405,100	45,353.75		33	186,350
405,100	406,750	117,541.25		35	405,100
406,750	.....	118,118.75		39.6	406,750

Married Filing Jointly and Surviving Spouses

Taxable Income

Over	But Not Over	Pay	+	% on Excess	of the amount over
\$ 0	\$ 18,150	\$ 0		10 %	\$ 0
18,150	73,800	1,815.00		15	18,150
73,800	148,850	10,162.50		25	73,800
148,850	226,850	28,925.00		28	148,850
226,850	405,100	50,765.00		33	226,850
405,100	457,600	109,587.50		35	405,100
457,600	.....	127,962.50		39.6	457,600

Married Filing Separate Returns

Taxable Income

Over	But Not Over	Pay	+	% on Excess	of the amount over
\$ 0	\$ 9,075	\$ 0		10 %	\$ 0

9,075	36,900		907.50		15		9,075
36,900	74,425		5,081.25		25		36,900
74,425	113,425		14,462.50		28		74,425
113,425	202,550		25,382.50		33		113,425
202,550	228,800		54,793.75		35		202,550
228,800	.....		63,981.25		39.6		228,800

Heads of Household

Taxable Income

Over	But Not Over		Pay	+	% on Excess		of the amount over
\$ 0	\$ 12,950		\$ 0		10 %		\$ 0
12,950	49,400		1,295.00		15		12,950
49,400	127,550		6,762.50		25		49,400
127,550	206,600		26,300.00		28		127,550
206,600	405,100		48,434.00		33		206,600
405,100	432,200		113,939.00		35		405,100
432,200	.....		123,424.00		39.6		432,200

Estates and Trusts

Taxable Income

Over	But Not Over		Pay	+	% on Excess		of the amount over
\$ 0	\$ 2,500		\$ 0		15 %		\$ 0
2,500	5,800		375.00		25		2,500
5,800	8,900		1,200.00		28		5,800
8,900	12,150		2,068.00		33		8,900
12,150	.....		3,140.50		39.6		12,150