

2013 FEDERAL INCOME TAX RATES

Schedule X – Single		
If taxable income is over:	But not over:	The tax is:
\$0	\$8,925	10% of the amount over \$0
\$8,925	\$36,250	\$892.50 plus 15% of the amount over \$8,925
\$36,250	\$87,850	\$4,991.25 plus 25% of the amount over \$36,250
\$87,850	\$183,250	\$17,891.25 plus 28% of the amount over \$87,850
\$183,250	\$398,350	\$44,603.25 plus 33% of the amount over \$183,250
\$398,350	\$400,000	\$115,586.25 plus 35% of the amount over \$398,350
\$400,000	no limit	\$116,163.75 plus 39.6% of the amount over \$400,000

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Schedule Y-1 – Married Filing Jointly or Qualifying Widow(er)		
If taxable income is over:	But not over:	The tax is:
\$0	\$17,850	10% of the amount over \$0
\$17,850	\$72,500	\$1,785.00 plus 15% of the amount over \$17,850
\$72,500	\$146,400	\$9,982.50 plus 25% of the amount over \$72,500
\$146,400	\$223,050	\$28,457.50 plus 28% of the amount over \$146,400
\$223,050	\$398,350	\$49,919.50 plus 33% of the amount over \$223,050
\$398,350	\$450,000	\$107,768.50 plus 35% of the amount over \$398,350
\$450,000	no limit	\$125,846.00 plus 39.6% of the amount over \$450,000

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Schedule Y-2 – Married Filing Separately		
If taxable income is over:	But not over:	The tax is:
\$0	\$8,925	10% of the amount over \$0
\$8,925	\$36,250	\$892.50 plus 15% of the amount over \$8,925
\$36,250	\$73,200	\$4,991.25 plus 25% of the amount over \$36,250
\$73,200	\$111,525	\$14,228.25 plus 28% of the amount over \$73,200
\$111,525	\$199,175	\$24,959.75 plus 33% of the amount over \$111,525
\$199,175	\$225,000	\$53,884.25 plus 35% of the amount over \$199,175
\$225,000	no limit	\$62,923.00 plus 39.6% of the amount over \$225,000

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Schedule Z – Heads of Households		
If taxable income is over:	But not over:	The tax is:
\$0	\$12,750	10% of the amount over \$0
\$12,750	\$48,600	\$1,275.00 plus 15% of the amount over \$12,750
\$48,600	\$125,450	\$6,652.50 plus 25% of the amount over \$48,600
\$125,450	\$203,150	\$25,865.00 plus 28% of the amount over \$125,450
\$203,150	\$398,350	\$47,621.00 plus 33% of the amount over \$203,150
\$398,350	\$425,000	\$112,037.00 plus 35% of the amount over \$398,350
\$425,000	no limit	\$121,394.50 plus 39.6% of the amount over \$425,000