

MARGINAL TAX BRACKETS FOR INDIVIDUALS

SINGLE

TAX RATE	2014	2015	2016
10%	9,075	9,225	9,275
15%	36,900	37,450	37,650
25%	89,350	90,750	91,150
28%	186,350	189,300	190,150
33%	405,100	411,500	413,350
35%	406,750	413,200	415,050
39.6%	Over 406,750	Over 413,200	Over 415,050

MARRIED FILING JOINTLY/ QUALIFYING WIDOWER

TAX RATE	2014	2015	2016
10%	18,150	18,450	18,550
15%	73,800	74,900	75,300
25%	148,850	151,200	151,900
28%	226,850	230,450	231,450
33%	405,100	411,500	413,350
35%	457,600	464,850	466,950
39.6%	Over 457,600	Over 464,850	Over 466,950

MARRIED FILING SEPARATELY

TAX RATE	2014	2015	2016
10%	9,075	9,225	9,275
15%	36,900	37,450	37,650
25%	74,425	75,600	91,150
28%	113,425	115,225	190,150
33%	202,550	205,750	413,350
35%	228,800	232,425	415,050
39.6%	Over 228,800	Over 232,425	Over 415,050

HEAD OF HOUSEHOLD

TAX RATE	2014	2015	2016
10%	12,950	13,150	13,250
15%	49,400	50,200	50,400
25%	127,550	129,600	130,150
28%	206,600	209,850	210,800
33%	405,100	411,500	413,350
35%	432,200	439,000	441,000
39.6%	Over 432,200	Over 439,000	Over 441,000

