

TAX RATES SCHEDULES
Years 2012, 2013, 2014

	Year 2012	Year 2013	Year 2014
1. First Bracket:	10.0%	10.0%	10.0%
	Available to all except for estates and trusts.	Available to all except for estates and trusts.	Available to all except for estates and trusts.
2. Second Bracket:	15.0%	15.0%	15.0%
Begins at:			
Joint	\$ 17,400	\$ 17,850	\$ 18,150
Single	8,700	8,925	9,075
Head of household	12,400	12,750	12,950
Married filing separately	8,700	8,925	9,075
Estates and trusts	0	0	0
3. Third Bracket:	25.0%	25.0%	25.0%
Begins at:			
Joint	\$ 70,700	\$ 72,500	\$ 73,800
Single	35,350	36,250	36,900
Head of household	47,350	48,600	49,400
Married filing separately	35,350	36,250	36,900
Estates and trusts	2,400	2,450	2,500
4. Fourth Bracket:	28.0%	28.0%	28.0%
Begins at:			
Joint	\$ 142,700	\$ 146,400	\$ 148,850
Single	85,650	87,850	89,350
Head of household	122,300	125,450	127,550
Married filing separately	71,350	73,200	74,425
Estates and trusts	5,600	5,700	5,800
5. Fifth Bracket:	33.0%	33.0%	33.0%
Begins at:			
Joint	\$ 217,450	\$ 223,050	\$ 226,850
Single	178,650	183,250	186,350
Head of household	198,050	203,150	206,600
Married filing separately	108,725	111,525	113,425
Estates and trusts	8,500	8,750	8,900
6. Sixth Bracket:	35.0%	35.0%	35.0%
Begins at:			
Joint	\$ 388,350	\$ 398,350	\$ 405,100
Single	388,350	398,350	405,100
Head of household	388,350	398,350	405,100
Married filing separately	194,175	199,175	202,550
Estates and trusts	11,650		
7. Seventh Bracket: (New for 2013)		39.6%	39.6%
Begins at:			
Joint	NA	\$ 450,000	\$ 457,600
Single	NA	400,000	406,750
Head of household	NA	425,000	432,200
Married filing separately	NA	225,000	228,800
Estates and trusts	NA	11,950	12,150