

# 2013 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 44.

## Schedule X—If your filing status is **Single**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$8,925	----- 10%	\$0
8,925	36,250	<b>\$892.50 + 15%</b>	<b>8,925</b>
36,250	87,850	<b>4,991.25 + 25%</b>	<b>36,250</b>
87,850	183,250	<b>17,891.25 + 28%</b>	<b>87,850</b>
183,250	398,350	<b>44,603.25 + 33%</b>	<b>183,250</b>
398,350	400,000	<b>115,586.25 + 35%</b>	<b>398,350</b>
400,000	-----	<b>116,163.75 + 39.6%</b>	<b>400,000</b>

## Schedule Y-1—If your filing status is **Married filing jointly** or **Qualifying widow(er)**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$17,850	----- 10%	\$0
17,850	72,500	<b>\$1,785.00 + 15%</b>	<b>17,850</b>
72,500	146,400	<b>9,982.50 + 25%</b>	<b>72,500</b>
146,400	223,050	<b>28,457.50 + 28%</b>	<b>146,400</b>
223,050	398,350	<b>49,919.50 + 33%</b>	<b>223,050</b>
398,350	450,000	<b>107,768.50 + 35%</b>	<b>398,350</b>
450,000	-----	<b>125,846.00 + 39.6%</b>	<b>450,000</b>

## Schedule Y-2—If your filing status is **Married filing separately**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$8,925	----- 10%	\$0
8,925	36,250	<b>\$892.50 + 15%</b>	<b>8,925</b>
36,250	73,200	<b>4,991.25 + 25%</b>	<b>36,250</b>
73,200	111,525	<b>14,228.75 + 28%</b>	<b>73,200</b>
111,525	199,175	<b>24,959.75 + 33%</b>	<b>111,525</b>
199,175	225,000	<b>53,884.25 + 35%</b>	<b>199,175</b>
225,000	-----	<b>62,923.00 + 39.6%</b>	<b>225,000</b>

## Schedule Z—If your filing status is **Head of household**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$12,750	----- 10%	\$0
12,750	48,600	<b>\$1,275.00 + 15%</b>	<b>12,750</b>
48,600	125,450	<b>6,652.50 + 25%</b>	<b>48,600</b>
125,450	203,150	<b>25,865.00 + 28%</b>	<b>125,450</b>
203,150	398,350	<b>47,621.00 + 33%</b>	<b>203,150</b>
398,350	425,000	<b>112,037.00 + 35%</b>	<b>398,350</b>
425,000	-----	<b>121,364.50 + 39.6%</b>	<b>425,000</b>