

INDIVIDUALS

| If Taxable Income Is Between: | The Tax Due Is: |
|-------------------------------|---|
| 0 - \$9,225 | 10% of taxable income |
| \$9,226 - \$37,450 | \$922.50 + 15% of the amount over \$9,225 |
| \$37,451 - \$90,750 | \$5,156.25 + 25% of the amount over \$37,450 |
| \$90,751 - \$189,300 | \$18,481.25 + 28% of the amount over \$90,750 |
| \$189,301 - \$411,500 | \$46,075.25 + 33% of the amount over \$189,300 |
| \$411,501 - \$413,200 | \$119,401.25 + 35% of the amount over \$411,500 |
| \$413,201 + | \$119,996.25 + 39.6% of the amount over \$413,200 |

MARRIED JOINT / SURVIVING SPOUSE

| If Taxable Income Is Between: | The Tax Due Is: |
|-------------------------------|---|
| 0 - \$18,450 | 10% of taxable income |
| \$18,451 - \$74,900 | \$1,845 + 15% of the amount over \$18,450 |
| \$74,901 - \$151,200 | \$10,312.50 + 25% of the amount over \$74,900 |
| \$151,201 - \$230,450 | \$29,387.50 + 28% of the amount over \$151,200 |
| \$230,451 - \$411,500 | \$51,577.50 + 33% of the amount over \$230,450 |
| \$411,501 - \$464,850 | \$111,324 + 35% of the amount over \$411,550 |
| \$464,850 + | \$129,996.50 + 39.6% of the amount over \$464,850 |

MARRIED SEPARATE

| If Taxable Income Is Between: | The Tax Due Is: |
|-------------------------------|--|
| 0 - \$9,225 | 10% of taxable income |
| \$9,226 - \$37,450 | \$922.50 + 15% of the amount over \$9,225 |
| \$37,451 - \$75,600 | \$5,156.25 + 25% of the amount over \$37,450 |
| \$75,601 - \$115,225 | \$14,693.75 + 28% of the amount over \$75,600 |
| \$115,226 - \$205,750 | \$25,788.75 + 33% of the amount over \$115,225 |
| \$205,751 - \$232,425 | \$55,662 + 35% of the amount over \$205,750 |
| \$232,426 + | \$64,998.25 + 39.6% of the amount over \$232,425 |

HEAD OF HOUSEHOLD

| If Taxable Income Is Between: | The Tax Due Is: |
|-------------------------------|--|
| 0 - \$13,150 | 10% of taxable income |
| \$13,151 - \$50,200 | \$1,315 + 15% of the amount over \$13,150 |
| \$50,201 - \$129,600 | \$6,872.50 + 25% of the amount over \$50,200 |
| \$129,601 - \$209,850 | \$26,772.50 + 28% of the amount over \$129,600 |
| \$209,851 - \$411,500 | \$49,192.50 + 33% of the amount over \$209,850 |
| \$411,501 - \$439,00 | \$115,737 + 35% of the amount over \$411,500 |
| \$439,001 + | \$125,362 + 39.6% of the amount over \$439,000 |

TRUSTS / ESTATES

| If Taxable Income Is Between: | The Tax Due Is: |
|-------------------------------|--|
| 0 - \$2,500 | 15% of taxable income |
| \$2,501 - \$5,900 | \$375 + 25% of the amount over \$2,500 |
| \$5,901 - \$9,050 | \$1,225 + 28% of the amount over \$5,900 |
| \$9,051 - \$12,300 | \$2,107 + 33% of the amount over \$9,050 |
| \$12,301 + | \$3,179.50 + 39.6% of the amount over \$12,300 |