

## TAX RATE SCHEDULES - INDIVIDUALS

### MARRIED FILING JOINTLY AND SURVIVING SPOUSE

2012			
Taxable Income	Pay	+	Tax Rate on Excess of the amount over-
\$0 - \$17,400	\$0		10%
\$17,400 - \$70,700	\$1,740		15%
\$70,700 - \$142,700	\$9,735		25%
\$142,700 - \$217,450	\$27,735		28%
\$217,450 - \$388,350	\$48,665		33%
\$388,350 +	\$150,062		35%

2013			
Taxable Income	Pay	+	Tax Rate on Excess of the amount over-
\$0 - \$17,850	\$0		10%
\$17,851 - \$72,500	\$1,785		15%
\$72,501 - \$146,400	\$9,983		25%
\$146,401 - \$223,050	\$28,458		28%
\$223,051 - \$398,350	\$49,920		33%
\$398,351 - 450,000	\$107,769		35%
450,001 +	\$125,846		40%

### SINGLE INDIVIDUALS

2012			
Taxable Income	Pay	+	Tax Rate on Excess of the amount over-
\$0 - \$8,700	\$0		10%
\$8,700 - \$35,350	\$870		15%
\$35,350 - \$85,650	\$4,868		25%
\$85,650 - \$178,650	\$17,443		28%
\$178,650 - \$388,350	\$43,483		33%
\$388,350 +	\$112,684		35%

2013			
Taxable Income	Pay	+	Tax Rate on Excess of the amount over-
\$0 - \$8,925	\$0		10%
\$8,925 - \$36,250	\$893		15%
\$36,251 - \$87,850	\$4,991		25%
\$87,851 - \$183,250	\$17,891		28%
\$183,251 - \$398,350	\$44,603		33%
\$398,350 - \$400,000	\$115,585		35%
\$400,001	\$116,162		40%

### HEAD OF HOUSEHOLDS

2012			
Taxable Income	Pay	+	Tax Rate on Excess of the amount over-
\$0 - \$12,400	\$0		10%
\$12,400 - \$47,350	\$1,240		15%
\$47,350 - \$122,300	\$6,483		25%
\$122,300 - \$198,050	\$25,220		28%
\$198,050 - \$388,350	\$46,430		33%
\$388,350 +	\$109,229		35%

2013			
Taxable Income	Pay	+	Tax Rate on Excess of the amount over-
\$0 - \$12,750	\$0		10%
\$12,750 - \$48,600	\$1,275		15%
\$48,601 - \$125,450	\$25,865		25%
\$125,451 - \$203,150	\$47,620		28%
\$203,151 - \$398,350	\$111,046		33%
\$398,351 + \$452,000	\$120,373		35%

### MARRIED FILING SEPERATELY

2012			
Taxable Income	Pay	+	Tax Rate on Excess of the amount over-
\$0 - \$8,700	\$0		10%
\$8,700 - \$35,350	\$803		15%
\$35,350 - \$71,350	\$4,868		25%
\$71,350 - \$108,725	\$13,877		28%
\$108,725 - \$194,175	\$24,333		33%
\$194,175 +	\$52,531		35%

2013			
Taxable Income	Pay	+	Tax Rate on Excess of the amount over-
\$0 - \$8,925	\$0		10%
\$8,926 - \$36,250	\$893		15%
\$36,251 - \$73,200	\$4,991		25%
\$73,201 - \$111,525	\$14,228		28%
\$111,526 - \$199,175	\$24,959		33%
\$199,176 + 225,000	\$53,883		35%