Federal Individual Income Tax Rates History

Income Years 1913-2010

2010

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
10.0%	$0	$16,750	10.0%	$0	$8,375	10.0%	$0	$8,375	10.0%	$0	$11,950
15.0%	$16,750	$68,000	15.0%	$8,375	$34,000	15.0%	$8,375	$34,000	15.0%	$11,950	$45,550
25.0%	$68,000	$137,300	25.0%	$34,000	$68,650	25.0%	$34,000	$82,400	25.0%	$45,550	$117,650
28.0%	$137,300	$209,250	28.0%	$68,650	$104,625	28.0%	$82,400	$171,850	28.0%	$117,650	$190,550
33.0%	$209,250	$373,650	33.0%	$104,625	$186,825	33.0%	$171,850	$373,650	33.0%	$190,550	$373,650
35.0%	$373,650	-	35.0%	$186,825	-	35.0%	$373,650	-	35.0%	$373,650	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2009

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
10.0%	$0	$16,700	10.0%	$0	$8,350	10.0%	$0	$8,350	10.0%	$0	$11,950
15.0%	$16,700	$67,900	15.0%	$8,350	$33,950	15.0%	$8,350	$33,950	15.0%	$11,950	$45,500
25.0%	$67,900	$137,050	25.0%	$33,950	$68,525	25.0%	$33,950	$82,250	25.0%	$45,500	$117,450
28.0%	$137,050	$208,850	28.0%	$68,525	$104,425	28.0%	$82,250	$171,550	28.0%	$117,450	$190,200
33.0%	$208,850	$372,950	33.0%	$104,425	$186,475	33.0%	$171,550	$372,950	33.0%	$190,200	$372,950
35.0%	$372,950	-	35.0%	$186,475	-	35.0%	$372,950	-	35.0%	$372,950	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2008

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
10.0%	$0	$16,050	10.0%	$0	$8,025	10.0%	$0	$8,025	10.0%	$0	$11,450
15.0%	$16,050	$65,100	15.0%	$8,025	$32,550	15.0%	$8,025	$32,550	15.0%	$11,450	$43,650
25.0%	$65,100	$131,450	25.0%	$32,550	$65,725	25.0%	$32,550	$78,850	25.0%	$43,650	$112,650
28.0%	$131,450	$200,300	28.0%	$65,725	$100,150	28.0%	$78,850	$164,550	28.0%	$112,650	$182,400
33.0%	$200,300	$357,700	33.0%	$100,150	$178,850	33.0%	$164,550	$357,700	33.0%	$182,400	$357,700
35.0%	$357,700	-	35.0%	$178,850	-	35.0%	$357,700	-	35.0%	$357,700	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2007

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
10.0%	$0	$15,650	10.0%	$0	$7,825	10.0%	$0	$7,825	10.0%	$0	$11,200
15.0%	$15,650	$63,700	15.0%	$7,825	$31,850	15.0%	$7,825	$31,850	15.0%	$11,200	$42,650
25.0%	$63,700	$128,500	25.0%	$31,850	$64,250	25.0%	$31,850	$77,100	25.0%	$42,650	$110,100
28.0%	$128,500	$195,850	28.0%	$64,250	$97,925	28.0%	$77,100	$160,850	28.0%	$110,100	$178,350
33.0%	$195,850	$349,700	33.0%	$97,925	$174,850	33.0%	$160,850	$349,700	33.0%	$178,350	$349,700
35.0%	$349,700	-	35.0%	$174,850	-	35.0%	$349,700	-	35.0%	$349,700	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2006

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
10.0%	$0	$15,100	10.0%	$0	$7,550	10.0%	$0	$7,550	10.0%	$0	$10,750
15.0%	$15,100	$61,300	15.0%	$7,550	$30,650	15.0%	$7,550	$30,650	15.0%	$10,750	$41,050
25.0%	$61,300	$123,700	25.0%	$30,650	$61,850	25.0%	$30,650	$74,200	25.0%	$41,050	$106,000
28.0%	$123,700	$188,450	28.0%	$61,850	$94,225	28.0%	$74,200	$154,800	28.0%	$106,000	$171,650
33.0%	$188,450	$336,550	33.0%	$94,225	$168,275	33.0%	$154,800	$336,550	33.0%	$171,650	$336,550
35.0%	$336,550	-	35.0%	$168,275	-	35.0%	$336,550	-	35.0%	$336,550	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2005

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
10.0%	$0	$14,600	10.0%	$0	$7,300	10.0%	$0	$7,300	10.0%	$0	$10,450
15.0%	$14,600	$59,400	15.0%	$7,300	$29,700	15.0%	$7,300	$29,700	15.0%	$10,450	$39,800
25.0%	$59,400	$119,950	25.0%	$29,700	$59,975	25.0%	$29,700	$71,950	25.0%	$39,800	$102,800
28.0%	$119,950	$182,800	28.0%	$59,975	$91,400	28.0%	$71,950	$150,150	28.0%	$102,800	$166,450
33.0%	$182,800	$326,450	33.0%	$91,400	$163,225	33.0%	$150,150	$326,450	33.0%	$166,450	$326,450
35.0%	$326,450	-	35.0%	$163,225	-	35.0%	$326,450	-	35.0%	$326,450	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2004

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
10.0%	$0	$14,300	10.0%	$0	$7,150	10.0%	$0	$7,150	10.0%	$0	$10,200
15.0%	$14,300	$58,100	15.0%	$7,150	$29,050	15.0%	$7,150	$29,050	15.0%	$10,200	$38,900
25.0%	$58,100	$117,250	25.0%	$29,050	$58,625	25.0%	$29,050	$70,350	25.0%	$38,900	$100,500
28.0%	$117,250	$178,650	28.0%	$58,625	$89,325	28.0%	$70,350	$146,750	28.0%	$100,500	$162,700
33.0%	$178,650	$319,100	33.0%	$89,325	$159,550	33.0%	$146,750	$319,100	33.0%	$162,700	$319,100
35.0%	$319,100	-	35.0%	$159,550	-	35.0%	$319,100	-	35.0%	$319,500	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2003

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
10.0%	$0	$14,000	10.0%	$0	$7,000	10.0%	$0	$7,000	10.0%	$0	$10,000
15.0%	$14,000	$56,800	15.0%	$7,000	$23,725	15.0%	$7,000	$28,400	15.0%	$10,000	$38,050
25.0%	$56,800	$114,650	25.0%	$23,725	$57,325	25.0%	$28,400	$68,800	25.0%	$38,050	$98,250
28.0%	$114,650	$174,700	28.0%	$57,325	$87,350	28.0%	$68,800	$143,500	28.0%	$98,250	$159,100
33.0%	$174,700	$311,950	33.0%	$87,350	$155,975	33.0%	$143,500	$311,950	33.0%	$159,100	$311,950
35.0%	$311,950	-	35.0%	$155,975	-	35.0%	$311,950	-	35.0%	$311,950	-

Note: Last law to change rates was the Jobs and Growth Tax Relief Reconciliation Act of 2003.

2002

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
10.0%	$0	$12,000	10.0%	$0	$6,000	10.0%	$0	$6,000	10.0%	$0	$10,000
15.0%	$12,000	$46,700	15.0%	$6,000	$23,350	15.0%	$6,000	$27,950	15.0%	$10,000	$37,450
27.0%	$46,700	$112,850	27.0%	$23,350	$56,425	27.0%	$27,950	$67,700	27.0%	$37,450	$96,700
30.0%	$112,850	$171,950	30.0%	$56,425	$85,975	30.0%	$67,700	$141,250	30.0%	$96,700	$156,600
35.0%	$171,950	$307,050	35.0%	$85,975	$153,525	35.0%	$141,250	$307,050	35.0%	$156,600	$307,050
38.6%	$307,050	-	38.6%	$153,525	-	38.6%	$307,050	-	38.6%	$307,050	-

Note: Last law to change rates was the Economic Growth and Tax Relief Reconciliation Act of 2001.

2001

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
15.0%	$0	$45,200	15.0%	$0	$22,600	15.0%	$0	$27,050	15.0%	$0	$36,250
27.5%	$45,200	$109,250	27.5%	$22,600	$54,625	27.5%	$27,050	$65,550	27.5%	$36,250	$93,650
30.5%	$109,250	$166,500	30.5%	$54,625	$83,250	30.5%	$65,550	$136,750	30.5%	$93,650	$151,650
35.5%	$166,500	$297,350	35.5%	$83,250	$148,675	35.5%	$136,750	$297,350	35.5%	$151,650	$297,350
39.1%	$297,350	-	39.1%	$148,675	-	39.1%	$297,350	-	39.1%	$297,350	-

Note: Last law to change rates was the Economic Growth and Tax Relief Reconciliation Act of 2001.

2000

Married Filing Jointly			Married Filing Separately			Single			Head of Household		
Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets		Marginal	Tax Brackets	
Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over	Tax Rate	Over	But Not Over
15.0%	$0	$43,850	15.0%	$0	$21,925	15.0%	$0	$26,250	15.0%	$0	$35,150
28.0%	$43,850	$105,950	28.0%	$21,925	$52,975	28.0%	$26,250	$63,550	28.0%	$35,150	$90,800
31.0%	$105,950	$161,450	31.0%	$52,975	$80,725	31.0%	$63,550	$132,600	31.0%	$90,800	$147,050
36.0%	$161,450	$288,350	36.0%	$80,725	$144,175	36.0%	$132,600	$288,350	36.0%	$147,050	$288,350
39.6%	$288,350	-	39.6%	$144,175	-	39.6%	$288,350	-	39.6%	$288,350	-

Note: Last law to change rates was the Omnibus Budget Reconciliation Act of 1993.

For a complete historical table, see http://www.taxfoundation.org/taxdata/show/151.html

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