



IRS RATES FOR 2016

| SINGLE FILERS | | |
|------------------------|----------------|--|
| If Taxable Income Is: | Marginal Rate: | The Tax Is: |
| \$0 to \$9,275 | 10% | <u>10%</u> of taxable income |
| \$9,276 to \$37,650 | 15% | \$927.50 + <u>15%</u> of the amount over \$9,275 |
| \$37,651 to \$91,150 | 25% | \$5,183.75 + <u>25%</u> of the amount over \$37,650 |
| \$91,151 to \$190,150 | 28% | \$18,558.75 + <u>28%</u> of the amount over \$91,150 |
| \$190,151 to \$413,350 | 33% | \$46,278.75 + <u>33%</u> of the amount over \$190,150 |
| \$413,351 to \$415,050 | 35% | \$119,934.75 + <u>35%</u> of the amount over \$413,350 |
| \$415,051+ | 39.6% | \$120,529.75 + <u>39.6%</u> of the amount over \$415,050 |
| MARRIED FILING JOINTLY | | |
| If Taxable Income Is: | Marginal Rate: | The Tax Is: |
| \$0 to \$18,550 | 10% | <u>10%</u> of taxable income |
| \$18,551 to \$75,300 | 15% | \$1,855 + <u>15%</u> of the amount over \$18,550 |
| \$75,301 to \$151,900 | 25% | \$10,367.50 + <u>25%</u> of the amount over \$75,300 |
| \$151,901 to \$231,450 | 28% | \$29,517.50 + <u>28%</u> of the amount over \$151,900 |
| \$231,451 to \$413,350 | 33% | \$51,791.50 + <u>33%</u> of the amount over \$231,450 |
| \$413,351 to \$466,950 | 35% | \$111,818.50 + <u>35%</u> of the amount over \$413,350 |
| \$466,951+ | 39.6% | \$130,578.50 + <u>39.6%</u> of the amount over \$466,950 |
| HEAD OF HOUSEHOLD | | |
| If Taxable Income Is: | Marginal Rate: | The Tax Is: |
| \$0 to \$13,250 | 10% | <u>10%</u> of taxable income |
| \$13,251 to \$50,400 | 15% | \$1,325 + <u>15%</u> of the amount over \$13,250 |
| \$50,401 to \$130,150 | 25% | \$6,897.50 + <u>25%</u> of the amount over \$50,400 |
| \$130,151 to \$210,800 | 28% | \$26,835 + <u>28%</u> of the amount over \$130,150 |
| \$210,801 to \$413,350 | 33% | \$49,417 + <u>33%</u> of the amount over \$210,800 |
| \$413,351 to \$441,000 | 35% | \$116,258.50 + <u>35%</u> of the amount over \$413,350 |
| \$441,001+ | 39.6% | \$125,936 + <u>39.6%</u> of the amount over \$441,000 |