

2009

Source: Rev. Proc. 2008-66

2009 Tax Rate Schedules Adjusted for Inflation

Section 1(a) - MARRIED INDIVIDUALS FILING JOINT RETURNS AND SURVIVING SPOUSES

If Taxable Income Is:	The Tax Is:
Not Over \$16,700	10% of the taxable income.
Over \$16,700 but not over \$67,900	\$1,670 plus 15% of the excess over \$16,700.
Over \$67,900 but not over \$137,050	\$9,350 plus 25% of the excess over \$67,900.
Over \$137,050 but not over \$208,850	\$26,637.50 plus 28% of the excess over \$137,050.
Over \$208,850 but not over \$372,950	\$46,741.50 plus 33% of the excess over \$208,850.
Over \$372,950	\$100,894.50 plus 35% of the excess over \$357,700.

Section 1(b) - HEADS OF HOUSEHOLDS

If Taxable Income Is:	The Tax Is:
Not Over \$11,950	10% of the taxable income.
Over \$11,950 but not over \$45,500	\$1,195 plus 15% of the excess over \$11,950.
Over \$45,500 but not over \$117,450	\$6,227.50 plus 25% of the excess over \$45,500.
Over \$117,450 but not over \$190,200	\$24,215 plus 28% of the excess over \$117,450.
Over \$190,200 but not over \$372,950	\$44,585 plus 33% of the excess over \$190,200.
Over \$372,950	\$104,892.50 plus 35% of the excess over \$372,950.

Section 1(c) - UNMARRIED INDIVIDUALS (OTHER THAN SURVIVING SPOUSES AND HEADS OF HOUSEHOLDS)

If Taxable Income Is:	The Tax Is:
Not Over \$8,350	10% of the taxable income.
Over \$8,350 but not over \$33,950	\$835 plus 15% of the excess over \$8,350.
Over \$33,950 but not over \$82,250	\$4,675 plus 25% of the excess over \$33,950.
Over \$82,250 but not over \$171,550	\$16,750 plus 28% of the excess over \$82,250.
Over \$171,550 but not over \$372,950	\$41,754 plus 33% of the excess over \$171,550.
Over \$372,950	\$108,216 plus 35% of the excess over \$372,950.

Section 1(d) - MARRIED INDIVIDUALS FILING SEPARATE RETURNS

If Taxable Income Is:	The Tax Is:
Not Over \$8,350	10% of the taxable income.
Over \$8,350 but not over \$33,950	\$835 plus 15% of the excess over \$8,350.
Over \$33,950 but not over \$68,525	\$4,675 plus 25% of the excess over \$33,950.
Over \$68,525 but not over \$104,425	\$13,318.75 plus 28% of the excess over \$68,525.
Over \$104,425 but not over \$186,475	\$23,370.75 plus 33% of the excess over \$104,425.
Over \$186,475	\$50,447.25 plus 35% of the excess over \$186,475.

Section 1(e) - ESTATES AND TRUSTS

If Taxable Income Is:	The Tax Is:
Not Over \$2,200	15% of the taxable income.
Over \$2,300 but not over \$5,350	\$345 plus 25% of the excess over \$2,300.
Over \$5,350 but not over \$8,200	\$1,107.50 plus 28% of the excess over \$5,350.
Over \$8,200 but not over \$11,150	\$1,905.50 plus 33% of the excess over \$8,200.
Over \$11,150	\$2,879 plus 35% of the excess over \$11,150.