

2009 Marginal Income Tax Rates

Unmarried taxpayers

If taxable income is:	Your tax is:
Not over \$8,350	10% of taxable income
Over \$8,350 to \$33,950	\$835 + 15% of the excess over \$8,350
Over \$33,950 to \$82,250	\$4,675 + 25% of the excess over \$33,950
Over \$82,250 to \$171,550	\$16,750 + 28% of the excess over \$82,250
Over \$171,550 to \$372,950	\$41,754 + 33% of the excess over \$171,550
Over \$372,950	\$108,216 + 35% of the excess over \$372,950

Married filing jointly and surviving spouses

If taxable income is:	Your tax is:
Not over \$16,700	10% of taxable income
Over \$16,700 to \$67,900	\$1,670 + 15% of the excess over \$16,700
Over \$67,900 to \$137,050	\$9,350 + 25% of the excess over \$67,900
Over \$137,050 to \$208,850	\$26,637.50 + 28% of the excess over \$137,050
Over \$208,850 to \$372,950	\$46,741.50 + 33% of the excess over \$208,850
Over \$372,950	\$100,894.50 + 35% of the excess over \$372,950

Married individuals filing separately

If taxable income is:	Your tax is:
Not over \$8,350	10% of taxable income
Over \$8,350 to \$33,950	\$835 + 15% of the excess over \$8,350
Over \$33,950 to \$68,525	\$4,675 + 25% of the excess over \$33,950
Over \$68,525 to \$104,425	\$13,318.75 + 28% of the excess over \$68,525
Over \$104,425 to \$186,475	\$23,370.75 + 33% of the excess over \$104,425
Over \$186,475	\$50,447.25 + 35% of the excess over \$186,475

Heads of household

If taxable income is:	Your tax is:
Not over \$11,950	10% of taxable income
Over \$11,950 to \$45,500	\$1,195 + 15% of the excess over \$11,950
Over \$45,500 to \$117,450	\$6,227.50 + 25% of the excess over \$45,500
Over \$117,450 to \$190,200	\$24,215 + 28% of the excess over \$117,450
Over \$190,200 to \$372,950	\$44,585 + 33% of the excess over \$190,200
Over \$372,950	\$104,892.50 + 35% of the excess over \$372,950

Trusts and estates

If taxable income is:	Your tax is:
Not over \$2,300	15% of taxable income
Over \$2,300 to \$5,350	\$345 + 25% of the excess over \$2,300
Over \$5,350 to \$8,200	\$1,107.50 + 28% of the excess over \$5,350
Over \$8,200 to \$11,150	\$1,905.50 + 33% of the excess over \$8,200
Over \$11,150	\$2,879 + 35% of the excess over \$11,150