

# Federal Income Tax Tables - 2013

Filing Status	If Taxable Income Is Between		Pay	Plus	Percent on Excess Over 1st Column
Single tax payers	\$0	-	\$8,925	\$0.00	10.0%
	8,925	-	36,250	892.50	15.0%
	36,250	-	87,850	4,991.25	25.0%
	87,850	-	183,250	17,891.25	28.0%
	183,250	-	398,350	44,603.25	33.0%
	398,350	-	400,000	115,586.25	35.0%
	400,000	-	Up	116,163.75	39.6%
Married filing jointly	\$0	-	\$17,850	\$0.00	10.0%
	17,850	-	72,500	1,785.00	15.0%
	72,500	-	146,400	9,982.50	25.0%
	146,400	-	223,050	28,457.50	28.0%
	223,050	-	398,350	49,919.50	33.0%
	398,350	-	450,000	107,768.50	35.0%
	450,000	-	Up	125,846.00	39.6%
Married filing separately	\$0	-	\$8,925	\$0.00	10.0%
	8,925	-	36,250	892.50	15.0%
	36,250	-	73,200	4,991.25	25.0%
	73,200	-	111,525	14,228.75	28.0%
	111,525	-	199,175	24,959.75	33.0%
	199,175	-	225,000	53,884.25	35.0%
	225,000	-	Up	62,923.00	39.6%
Head of household	\$0	-	\$12,750	\$0.00	10.0%
	12,750	-	48,600	1,275.00	15.0%
	48,600	-	125,450	6,652.50	25.0%
	125,450	-	203,150	25,865.00	28.0%
	203,150	-	398,350	47,621.00	33.0%
	398,350	-	425,000	112,037.00	35.0%
	425,000	-	Up	121,364.50	39.6%

## Example

Married Filing Jointly			
Taxable income	\$75,000		
Tax on the 1st	72,500	is	\$9,982.50
Tax on the remaining	2,500	x 25.0% is	625.00
<b>Total Tax</b>			<b>\$10,607.50</b>