**8506. What are the current income tax rates for individuals?**

Based on a taxpayer’s filing status, the following individual income tax rates are applicable in 2014[[1]](#footnote-1):

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Taxable Income** | | | | |
| **Tax Rate** | **Single** | **Married Filing Jointly Including Qualifying widow(er) with dependent child** | **Married Filing Separately** | **Head of Household** |
| 10% | $0-$9,075 | $0-$18,150 | $0-$9,075 | $0-$12,950 |
| 15% | $9,075-$36,900 | $18,150-$73,800 | $9,075-$36,900 | $12,950-$49,400 |
| 25% | $36,900-$89,350 | $73,800-$148,850 | $36,900-$74,425 | $49,400-$127,550 |
| 28% | $89,350-$186,350 | $148,850-$226,850 | $74,425-$113,425 | $127,550-$206,600 |
| 33% | $186,350-$405,100 | $226,850-$405,100 | $113,425-$202,550 | $206,600-$405,100 |
| 35% | $405,100-$406,750 | $405,100-$457,600 | $202,550-$228,800 | $405,100-$432,200 |
| 39.6% | Over $406,750 | Over $457,600 | Over $228,800 | Over $432,200 |

1. Rev. Proc. 2013-35, 2013-47 IRB 537. [↑](#footnote-ref-1)