

# APPENDIX A

## Income Tax Tables

### (Tax Years Beginning in 2013 and beyond)

The American Taxpayer Relief Act of 2012 (ATRA) made the income tax brackets put into place under the Economic Growth and Tax Relief Reconciliation Act (EGTRRA) permanent and added a new top tax bracket for certain high income taxpayers. The permanence of the ATRA provisions eliminated much of the uncertainty faced by taxpayers in previous years.

Under ATRA, for tax years beginning after 2012, individual income tax rates are set at 10%, 15%, 25%, 28%, 33%, 35% and 39.6%.

Below are the 2014 income tax rate brackets. Whenever other decisions are made by Congress, you can find them at [www.TaxFactsUpdates.com](http://www.TaxFactsUpdates.com).

### Individual 2014 Tax Rates

Taxable Income				
Tax Rate	Single	Married Filing Jointly	Married Filing Separately	Head of Household
10%	\$0 to \$9,075	\$0 to \$18,150	\$0 to \$9,075	\$0 to \$12,950
15%	\$9,975 – \$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 – \$125,550
28%	\$89,350 – \$186,350	\$148,850 – \$226,850	\$74,425 – \$113,425	\$125,550 – \$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

### Estates and Trusts 2014 Tax Rates

Taxable Income	
Tax Rate	
15%	\$0 to \$2,500
25%	\$2,500 – \$5,800
28%	\$5,800 – \$8,900
33%	\$8,900 – \$12,150
39.6%	Over \$12,150

## 2015 TAX FACTS ON INDIVIDUALS & SMALL BUSINESS

### (2013 and 2012 Tax Years)

Below are the 2013 and 2012 income tax rate brackets.

#### 2013 Tax Rates

<b>Tax Rate</b>	<b>Single</b>	<b>Married Filing Jointly</b>	<b>Married Filing Separate</b>	<b>Head of Household</b>	<b>Estates and Trusts</b>
10%	\$0 – \$8,925	\$0 – \$17,850	\$0 – \$8,925	\$0 – \$12,750	N/A
15%	\$8,925 – \$36,250	\$17,850 – \$72,500	\$8,925 – \$36,250	\$12,750 – \$48,600	\$0 – \$2,450
25%	\$36,250 – \$87,850	\$72,500 – \$146,400	\$36,250 – \$73,200	\$48,600 – \$125,450	\$2,450 – \$5,700
28%	\$87,850 – \$183,250	\$146,400 – \$223,050	\$73,200 – \$111,525	\$125,450 – \$203,150	\$5,750 – \$8,750
33%	\$183,250 – \$398,350	\$223,050 – \$398,350	\$111,525 – \$199,175	\$203,150 – \$388,350	\$8,750 – \$11,950
35%	\$398,350 – \$400,000	\$398,350 – 450,000	\$199,175 – \$225,000	\$398,350 – \$425,000	N/A
39.6%	\$400,000 and up	\$450,000 and up	\$225,000 and up	\$425,000 and up	\$11,950 and up

#### 2012 Tax Rates

<b>Tax Rate</b>	<b>Single</b>	<b>Married Filing Jointly</b>	<b>Married Filing Separate</b>	<b>Head of Household</b>	<b>Estates and Trusts</b>
10%	\$0 – \$8,700	\$0 – \$17,400	\$0 – \$8,700	\$0 – \$12,400	NA
15%	\$8,700 – \$35,350	\$17,400 – \$70,700	\$8,700 – \$35,350	\$12,400 – \$47,350	\$0 – \$2,400
25%	\$35,350 – \$85,650	\$70,700 – \$142,700	\$35,350 – \$71,350	\$47,350 – \$122,300	\$2,400 – \$5,600
28%	\$85,650 – \$178,650	\$142,700 – \$217,450	\$71,350 – \$108,725	\$122,300 – \$198,050	\$5,600 – \$8,500
33%	\$178,650 – \$388,350	\$217,450 – \$388,350	\$108,725 – \$194,175	\$198,050 – \$388,350	\$8,500 – \$11,650
35%	\$388,350 and up	\$388,350 and up	\$194,175 and up	\$388,350 and up	Over \$11,650

APPENDIX A: INCOME TAX TABLES

**Corporations<sup>†</sup>**  
(Tax Years Beginning in 2013<sup>1</sup>)

Taxable Income			
From	To	The tax is:	Of the amount over:
\$0	\$50,000	15%	N/A
\$50,001	\$75,000	\$7,500 + 25%	\$50,000
\$75,001	\$100,000	\$13,750 + 34%	\$75,000
\$100,001	\$335,000	\$22,250 + 39%	\$100,000
\$335,001	\$10,000,000	\$113,900 + 34%	\$335,000
\$10,000,001	\$15,000,000	\$3,400,000 + 35%	\$10,000,000
\$15,000,001	\$18,333,333	\$5,150,000 + 38%	\$15,000,000
Over	\$18,333,333	35%	

<sup>†</sup> Personal Service Corporations are taxed at a flat rate of 35%.

**2014 Inflation Indexed Amounts**

In May 2013, the IRS announced, in Revenue Procedure 2013-25, these 2014 inflation indexed amounts:

**Health Savings Accounts.** An HDHP has annual deductible of not less than \$1,250 for self-only coverage, \$2,500 for family coverage, annual out-of-pocket expenses not exceeding \$6,350 for self-only coverage, or \$12,700 for family coverage. The maximum annual HSA contribution will increase to \$3,300 for self-only coverage and \$6,550 for family coverage.

Please refer to Tax Facts Online and Tax Facts Update for further developments.

1. IRS Publication 542.

