



2010 Key Numbers: Marginal Income Tax Rates

Winter 2010

Will new thresholds—or changes in your income—change your marginal income tax rate? Have you just barely been kicked into a higher bracket? Check these tables to see where you were and where you might be in 2009: you may want to make some adjustments to keep your tax bill in check.

2010 Marginal Income Tax Rates

Unmarried taxpayers

If taxable income is:	Your tax is:
Not over \$8,375	10% of taxable income
Over \$8,375 to \$34,000	\$837.50 + 15% of the excess over \$8,375
Over \$34,000 to \$82,400	\$4,681.25 + 25% of the excess over \$34,000
Over \$82,400 to \$171,850	\$16,781.25 + 28% of the excess over \$82,400
Over \$171,850 to \$373,650	\$41,827.25 + 33% of the excess over \$171,850
Over \$373,650	\$108,421.25 + 35% of the excess over \$373,650

Married filing jointly and surviving spouses

If taxable income is:	Your tax is:
Not over \$16,750	10% of taxable income
Over \$16,750 to \$68,000	\$1,675 + 15% of the excess over \$16,750
Over \$68,000 to \$137,300	\$9,362.50 + 25% of the excess over \$68,000
Over \$137,300 to \$209,250	\$26,687.50 + 28% of the excess over \$137,300
Over \$209,250 to \$373,650	\$46,833.50 + 33% of the excess over \$209,250
Over \$373,650	\$101,085.50 + 35% of the excess over \$373,650

Married individuals filing separately

If taxable income is:	Your tax is:
Not over \$8,375	10% of taxable income
Over \$8,375 to \$34,000	\$837.50 + 15% of the excess over \$8,375
Over \$34,000 to \$68,650	\$4,681.25 + 25% of the excess over \$34,000
Over \$68,650 to \$104,625	\$13,343.75 + 28% of the excess over \$68,650
Over \$104,625 to \$186,825	\$23,416.75 + 33% of the excess over \$104,625
Over \$186,825	\$50,542.75 + 35% of the excess over \$186,825

Heads of household

If taxable income is:	Your tax is:
Not over \$11,950	10% of taxable income
Over \$11,950 to \$45,550	\$1,195 + 15% of the excess over \$11,950
Over \$45,550 to \$117,650	\$6,235 + 25% of the excess over \$45,550
Over \$117,650 to \$190,550	\$24,260 + 28% of the excess over \$117,650
Over \$190,550 to \$373,650	\$44,672 + 33% of the excess over \$190,550
Over \$373,650	\$105,095 + 35% of the excess over \$373,650

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 \$11,200	\$1,905.50 + 33% of the excess over \$8,200
Over \$11,200	\$2,895.50 + 35% of the excess over \$11,200

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Your Way to Prosperity

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

2008 Marginal Income Tax Rates

Unmarried taxpayers

If taxable income is:	Your tax is:
Not over \$8,025	10% of taxable income
Over \$8,025 to \$32,550	\$802.50 + 15% of the excess over \$8,025
Over \$32,550 to \$78,850	\$4,481.25 + 25% of the excess over \$32,550
Over \$78,850 to \$164,550	\$16,056.25 + 28% of the excess over \$78,850
Over \$164,550 to \$357,700	\$40,052.25 + 33% of the excess over \$164,550
Over \$357,700	\$103,791.75 + 35% of the excess over \$357,700

Married filing jointly and surviving spouses

If taxable income is:	Your tax is:
Not over \$16,050	10% of taxable income
Over \$16,050 to \$65,100	\$1,605 + 15% of the excess over \$16,050
Over \$65,100 to \$131,450	\$8,962.50 + 25% of the excess over \$65,100
Over \$131,450 to \$200,300	\$25,550 + 28% of the excess over \$131,450
Over \$200,300 to \$357,700	\$44,828 + 33% of the excess over \$200,300
Over \$357,700	\$96,770 + 35% of the excess over \$357,700

Married individuals filing separately

If taxable income is:	Your tax is:
Not over \$8,025	10% of taxable income
Over \$8,025 to \$32,550	\$802.50 + 15% of the excess over \$8,025
Over \$32,550 to \$65,725	\$4,481.25 + 25% of the excess over \$32,550
Over \$65,725 to \$100,150	\$12,775 + 28% of the excess over \$65,725
Over \$100,150 to \$178,850	\$22,414 + 33% of the excess over \$100,150
Over \$178,850	\$48,385 + 35% of the excess over \$178,850

Heads of household

If taxable income is:	Your tax is:
Not over \$11,450	10% of taxable income
Over \$11,450 to \$43,650	\$1,145 + 15% of the excess over \$11,450
Over \$43,650 to \$112,650	\$5,975 + 25% of the excess over \$43,650
Over \$112,650 to \$182,400	\$23,225 + 28% of the excess over \$112,650
Over \$182,400 to \$357,700	\$42,775 + 33% of the excess over \$182,400
Over \$357,700	\$100,604 + 35% of the excess over \$357,700

Trusts and estates

If taxable income is:	Your tax is:
Not over \$2,200	15% of taxable income
Over \$2,200 to \$5,150	\$330 + 25% of the excess over \$2,200
Over \$5,150 to \$7,850	\$1,067.50 + 28% of the excess over \$5,150
Over \$7,850 to \$10,700	\$1,823.50 + 33% of the excess over \$7,850
Over \$10,700	\$2,764 + 35% of the excess over \$10,700