

2013 Tax Table



See the instructions for line 44 to see if you must use the Tax Table below to figure your tax.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300-25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,906. This is the tax amount they should enter on Form 1040, line 44.

Sample Table

At Least	But Less Than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	3,338	2,891	3,338	3,146
25,250	25,300	3,345	2,899	3,345	3,154
25,300	25,350	3,353	(2,906)	3,353	3,161
25,350	25,400	3,360	2,914	3,360	3,169

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
1,000					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
2,000					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299

(Continued)

* This column must also be used by a qualifying widow(er).

Table with columns for taxable income (At least, But less than) and filing status (Single, Married filing jointly, Married filing separately, Head of a household). Rows range from 21,000 to 23,950.

Table with columns for taxable income (At least, But less than) and filing status (Single, Married filing jointly, Married filing separately, Head of a household). Rows range from 24,000 to 26,950.

Table with columns for taxable income (At least, But less than) and filing status (Single, Married filing jointly, Married filing separately, Head of a household). Rows range from 27,000 to 29,950.

(Continued)

* This column must also be used by a qualifying widow(er).

Table with 6 columns: If line 43 (taxable income) is—, And you are—, Single, Married filing jointly*, Married filing separately, Head of a household. Rows include tax brackets from 57,000 to 59,950.

Table with 6 columns: If line 43 (taxable income) is—, And you are—, Single, Married filing jointly*, Married filing separately, Head of a household. Rows include tax brackets from 60,000 to 62,950.

Table with 6 columns: If line 43 (taxable income) is—, And you are—, Single, Married filing jointly*, Married filing separately, Head of a household. Rows include tax brackets from 63,000 to 65,950.

(Continued)

* This column must also be used by a qualifying widow(er).

2013 Tax Table—Continued

If line 43 (taxable income) is—		And you are—				Your tax is—	If line 43 (taxable income) is—		And you are—				Your tax is—	If line 43 (taxable income) is—		And you are—				Your tax is—
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household		At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household		At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	
84,000						87,000						90,000								
84,000	84,050	16,935	12,864	17,260	15,509	87,000	87,050	17,685	13,614	18,100	16,259	90,000	90,050	18,500	14,364	18,940	17,009			
85,000						88,000						91,000								
85,000	85,050	17,185	13,114	17,540	15,759	88,000	88,050	17,940	13,864	18,380	16,509	91,000	91,050	18,780	14,614	19,220	17,259			
86,000						89,000						92,000								
86,000	86,050	17,435	13,364	17,820	16,009	89,000	89,050	18,220	14,114	18,660	16,759	92,000	92,050	19,060	14,864	19,500	17,509			
87,000						90,000						93,000								
87,000	87,050	17,685	13,614	18,100	16,259	90,000	90,050	18,780	14,614	19,220	17,259	93,000	93,050	19,820	15,614	20,000	17,759			
88,000						91,000						94,000								
88,000	88,050	17,940	13,864	18,380	16,509	91,000	91,050	19,060	14,864	19,500	17,509	94,000	94,050	20,000	16,614	20,500	18,259			
89,000						92,000						95,000								
89,000	89,050	18,220	14,114	18,660	16,759	92,000	92,050	19,320	15,114	19,760	17,759	95,000	95,050	20,780	17,614	21,500	19,009			
90,000						93,000						96,000								
90,000	90,050	18,500	14,364	18,940	17,009	93,000	93,050	19,600	15,364	20,000	18,009	96,000	96,050	21,800	19,614	22,500	20,259			
91,000						94,000						97,000								
91,000	91,050	18,780	14,614	19,220	17,259	94,000	94,050	19,900	15,614	20,260	18,259	97,000	97,050	22,800	21,114	23,500	21,509			
92,000						95,000						98,000								
92,000	92,050	19,060	14,864	19,500	17,509	95,000	95,050	20,200	15,864	20,560	18,509	98,000	98,050	23,800	23,114	24,500	22,759			
93,000						96,000						99,000								
93,000	93,050	19,320	15,114	19,760	17,759	96,000	96,050	20,500	16,114	20,860	18,759	99,000	99,050	24,800	25,114	25,500	24,009			
94,000						97,000						100,000								
94,000	94,050	19,600	15,364	19,960	18,009	97,000	97,050	20,800	16,364	21,160	19,009	100,000	100,050	25,800	27,114	26,500	25,259			

* This column must also be used by a qualifying widow(er).

(Continued)

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
93,000					
93,000	93,050	19,340	15,114	19,780	17,759
93,050	93,100	19,354	15,126	19,794	17,771
93,100	93,150	19,368	15,139	19,808	17,784
93,150	93,200	19,382	15,151	19,822	17,796
93,200	93,250	19,396	15,164	19,836	17,809
93,250	93,300	19,410	15,176	19,850	17,821
93,300	93,350	19,424	15,189	19,864	17,834
93,350	93,400	19,438	15,201	19,878	17,846
93,400	93,450	19,452	15,214	19,892	17,859
93,450	93,500	19,466	15,226	19,906	17,871
93,500	93,550	19,480	15,239	19,920	17,884
93,550	93,600	19,494	15,251	19,934	17,896
93,600	93,650	19,508	15,264	19,948	17,909
93,650	93,700	19,522	15,276	19,962	17,921
93,700	93,750	19,536	15,289	19,976	17,934
93,750	93,800	19,550	15,301	19,990	17,946
93,800	93,850	19,564	15,314	20,004	17,959
93,850	93,900	19,578	15,326	20,018	17,971
93,900	93,950	19,592	15,339	20,032	17,984
93,950	94,000	19,606	15,351	20,046	17,996
94,000					
94,000	94,050	19,620	15,364	20,060	18,009
94,050	94,100	19,634	15,376	20,074	18,021
94,100	94,150	19,648	15,389	20,088	18,034
94,150	94,200	19,662	15,401	20,102	18,046
94,200	94,250	19,676	15,414	20,116	18,059
94,250	94,300	19,690	15,426	20,130	18,071
94,300	94,350	19,704	15,439	20,144	18,084
94,350	94,400	19,718	15,451	20,158	18,096
94,400	94,450	19,732	15,464	20,172	18,109
94,450	94,500	19,746	15,476	20,186	18,121
94,500	94,550	19,760	15,489	20,200	18,134
94,550	94,600	19,774	15,501	20,214	18,146
94,600	94,650	19,788	15,514	20,228	18,159
94,650	94,700	19,802	15,526	20,242	18,171
94,700	94,750	19,816	15,539	20,256	18,184
94,750	94,800	19,830	15,551	20,270	18,196
94,800	94,850	19,844	15,564	20,284	18,209
94,850	94,900	19,858	15,576	20,298	18,221
94,900	94,950	19,872	15,589	20,312	18,234
94,950	95,000	19,886	15,601	20,326	18,246
95,000					
95,000	95,050	19,900	15,614	20,340	18,259
95,050	95,100	19,914	15,626	20,354	18,271
95,100	95,150	19,928	15,639	20,368	18,284
95,150	95,200	19,942	15,651	20,382	18,296
95,200	95,250	19,956	15,664	20,396	18,309
95,250	95,300	19,970	15,676	20,410	18,321
95,300	95,350	19,984	15,689	20,424	18,334
95,350	95,400	19,998	15,701	20,438	18,346
95,400	95,450	20,012	15,714	20,452	18,359
95,450	95,500	20,026	15,726	20,466	18,371
95,500	95,550	20,040	15,739	20,480	18,384
95,550	95,600	20,054	15,751	20,494	18,396
95,600	95,650	20,068	15,764	20,508	18,409
95,650	95,700	20,082	15,776	20,522	18,421
95,700	95,750	20,096	15,789	20,536	18,434
95,750	95,800	20,110	15,801	20,550	18,446
95,800	95,850	20,124	15,814	20,564	18,459
95,850	95,900	20,138	15,826	20,578	18,471
95,900	95,950	20,152	15,839	20,592	18,484
95,950	96,000	20,166	15,851	20,606	18,496

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
96,000					
96,000	96,050	20,180	15,864	20,620	18,509
96,050	96,100	20,194	15,876	20,634	18,521
96,100	96,150	20,208	15,889	20,648	18,534
96,150	96,200	20,222	15,901	20,662	18,546
96,200	96,250	20,236	15,914	20,676	18,559
96,250	96,300	20,250	15,926	20,690	18,571
96,300	96,350	20,264	15,939	20,704	18,584
96,350	96,400	20,278	15,951	20,718	18,596
96,400	96,450	20,292	15,964	20,732	18,609
96,450	96,500	20,306	15,976	20,746	18,621
96,500	96,550	20,320	15,989	20,760	18,634
96,550	96,600	20,334	16,001	20,774	18,646
96,600	96,650	20,348	16,014	20,788	18,659
96,650	96,700	20,362	16,026	20,802	18,671
96,700	96,750	20,376	16,039	20,816	18,684
96,750	96,800	20,390	16,051	20,830	18,696
96,800	96,850	20,404	16,064	20,844	18,709
96,850	96,900	20,418	16,076	20,858	18,721
96,900	96,950	20,432	16,089	20,872	18,734
96,950	97,000	20,446	16,101	20,886	18,746
97,000					
97,000	97,050	20,460	16,114	20,900	18,759
97,050	97,100	20,474	16,126	20,914	18,771
97,100	97,150	20,488	16,139	20,928	18,784
97,150	97,200	20,502	16,151	20,942	18,796
97,200	97,250	20,516	16,164	20,956	18,809
97,250	97,300	20,530	16,176	20,970	18,821
97,300	97,350	20,544	16,189	20,984	18,834
97,350	97,400	20,558	16,201	20,998	18,846
97,400	97,450	20,572	16,214	21,012	18,859
97,450	97,500	20,586	16,226	21,026	18,871
97,500	97,550	20,600	16,239	21,040	18,884
97,550	97,600	20,614	16,251	21,054	18,896
97,600	97,650	20,628	16,264	21,068	18,909
97,650	97,700	20,642	16,276	21,082	18,921
97,700	97,750	20,656	16,289	21,096	18,934
97,750	97,800	20,670	16,301	21,110	18,946
97,800	97,850	20,684	16,314	21,124	18,959
97,850	97,900	20,698	16,326	21,138	18,971
97,900	97,950	20,712	16,339	21,152	18,984
97,950	98,000	20,726	16,351	21,166	18,996
98,000					
98,000	98,050	20,740	16,364	21,180	19,009
98,050	98,100	20,754	16,376	21,194	19,021
98,100	98,150	20,768	16,389	21,208	19,034
98,150	98,200	20,782	16,401	21,222	19,046
98,200	98,250	20,796	16,414	21,236	19,059
98,250	98,300	20,810	16,426	21,250	19,071
98,300	98,350	20,824	16,439	21,264	19,084
98,350	98,400	20,838	16,451	21,278	19,096
98,400	98,450	20,852	16,464	21,292	19,109
98,450	98,500	20,866	16,476	21,306	19,121
98,500	98,550	20,880	16,489	21,320	19,134
98,550	98,600	20,894	16,501	21,334	19,146
98,600	98,650	20,908	16,514	21,348	19,159
98,650	98,700	20,922	16,526	21,362	19,171
98,700	98,750	20,936	16,539	21,376	19,184
98,750	98,800	20,950	16,551	21,390	19,196
98,800	98,850	20,964	16,564	21,404	19,209
98,850	98,900	20,978	16,576	21,418	19,221
98,900	98,950	20,992	16,589	21,432	19,234
98,950	99,000	21,006	16,601	21,446	19,246

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
99,000					
99,000	99,050	21,020	16,614	21,460	19,259
99,050	99,100	21,034	16,626	21,474	19,271
99,100	99,150	21,048	16,639	21,488	19,284
99,150	99,200	21,062	16,651	21,502	19,296
99,200	99,250	21,076	16,664	21,516	19,309
99,250	99,300	21,090	16,676	21,530	19,321
99,300	99,350	21,104	16,689	21,544	19,334
99,350	99,400	21,118	16,701	21,558	19,346
99,400	99,450	21,132	16,714	21,572	19,359
99,450	99,500	21,146	16,726	21,586	19,371
99,500	99,550	21,160	16,739	21,600	19,384
99,550	99,600	21,174	16,751	21,614	19,396
99,600	99,650	21,188	16,764	21,628	19,409
99,650	99,700	21,202	16,776	21,642	19,421
99,700	99,750	21,216	16,789	21,656	19,434
99,750	99,800	21,230	16,801	21,670	19,446
99,800	99,850	21,244	16,814	21,684	19,459
99,850	99,900	21,258	16,826	21,698	19,471
99,900	99,950	21,272	16,839	21,712	19,484
99,950	100,000	21,286	16,851	21,726	19,496
<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over use the Tax Computation Worksheet</p> </div>					

* This column must also be used by a qualifying widow(er).

* This column must also be used by a qualifying widow(er).

2013 Tax Computation Worksheet—Line 44



See the instructions for line 44 to see if you must use the worksheet below to figure your tax.

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A—Use if your filing status is **Single**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$183,250	\$	× 28% (.28)	\$	\$ 6,706.75	\$
Over \$183,250 but not over \$398,350	\$	× 33% (.33)	\$	\$ 15,869.25	\$
Over \$398,350 but not over \$400,000	\$	× 35% (.35)	\$	\$ 23,836.25	\$
Over \$400,000	\$	× 39.6% (.396)	\$	\$ 42,236.25	\$

Section B—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$146,400	\$	× 25% (.25)	\$	\$ 8,142.50	\$
Over \$146,400 but not over \$223,050	\$	× 28% (.28)	\$	\$ 12,534.50	\$
Over \$223,050 but not over \$398,350	\$	× 33% (.33)	\$	\$ 23,687.00	\$
Over \$398,350 but not over \$450,000	\$	× 35% (.35)	\$	\$ 31,654.00	\$
Over \$450,000	\$	× 39.6% (.396)	\$	\$ 52,354.00	\$

Section C—Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$111,525	\$	× 28% (.28)	\$	\$ 6,267.25	\$
Over \$111,525 but not over \$199,175	\$	× 33% (.33)	\$	\$ 11,843.50	\$
Over \$199,175 but not over \$225,000	\$	× 35% (.35)	\$	\$ 15,827.00	\$
Over \$225,000	\$	× 39.6% (.396)	\$	\$ 26,177.00	\$

Section D—Use if your filing status is **Head of household**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$125,450	\$	× 25% (.25)	\$	\$ 5,497.50	\$
Over \$125,450 but not over \$203,150	\$	× 28% (.28)	\$	\$ 9,261.00	\$
Over \$203,150 but not over \$398,350	\$	× 33% (.33)	\$	\$ 19,418.50	\$
Over \$398,350 but not over \$425,000	\$	× 35% (.35)	\$	\$ 27,385.50	\$
Over \$425,000	\$	× 39.6% (.396)	\$	\$ 46,935.50	\$