

Federal Tax Rates for 2015

Over	But not over	Pay this...	...plus this %...	...on excess over
Single				
\$ -	\$ 9,225.00	\$ -	10%	\$ -
\$ 9,226.00	\$ 37,450.00	\$ 922.50	15%	\$ 9,225.00
\$ 37,451.00	\$ 90,750.00	\$ 5,156.25	25%	\$ 37,450.00
\$ 90,751.00	\$ 189,300.00	\$ 18,481.25	28%	\$ 90,750.00
\$ 189,301.00	\$ 411,500.00	\$ 46,075.25	33%	\$ 189,300.00
\$ 411,501.00	\$ 413,200.00	\$119,401.25	35%	\$ 411,500.00
\$ 413,201.00	\$ -	\$119,996.25	39.6%	\$ 413,200.00
Married Filing Jointly				
\$ -	\$ 18,450.00	\$ -	10%	\$ -
\$ 18,451.00	\$ 74,900.00	\$ 1,845.00	15%	\$ 18,450.00
\$ 74,901.00	\$ 151,200.00	\$ 10,163.00	25%	\$ 74,900.00
\$ 151,201.00	\$ 230,450.00	\$ 28,925.00	28%	\$ 151,200.00
\$ 230,451.00	\$ 411,500.00	\$ 50,765.00	33%	\$ 230,450.00
\$ 411,501.00	\$ 464,850.00	\$ 109,588.00	35%	\$ 411,500.00
\$ 464,851.00	\$ -	\$ 127,963.00	39.6%	\$ 464,850.00
Non-grantor Trusts				
\$ -	\$ 2,500.00	\$ -	15%	\$ -
\$ 2,501.00	\$ 5,900.00	\$ 375.00	25%	\$ 2,500.00
\$ 5,901.00	\$ 9,050.00	\$ 1,225.00	28%	\$ 5,900.00
\$ 9,050.00	\$ 12,300.00	\$ 2,107.00	33%	\$ 9,050.00
\$ 12,301.00	\$ -	\$ 3,179.50	39.6%	\$ 12,300.00