

# 2009 Federal Income Tax Rates for Individuals

## Unmarried Individuals

If Taxable Income Is Over	But Not Over	The Tax Is	Plus	Of the Amount Over
\$ 0	\$ 8,350	\$ 0	10%	\$ 0
8,350	33,950	835.00	15%	8,350
33,950	82,250	4,675.00	25%	33,950
82,250	171,550	16,750.00	28%	82,250
171,550	372,950	41,754.00	33%	171,550
372,950	-----	108,216.00	35%	372,950

**Standard Deduction:** \$5,700  
**Personal Exemptions Deduction:** \$3,650 per exemption; reduced by 2% for each \$2,500 adjusted gross income from \$166,800 to \$289,300; \$2,433 for taxpayers with adjusted gross income in excess of \$289,300.

## Married/Joint Returns and Surviving Spouses

If Taxable Income Is Over	But Not Over	The Tax Is	Plus	Of the Amount Over
\$ 0	\$ 16,700	\$ 0	10%	\$ 0
16,700	67,900	1,670.00	15%	16,700
67,900	137,050	9,350.00	25%	67,900
137,050	208,850	26,637.50	28%	137,050
208,850	372,950	46,741.50	33%	208,850
372,950	-----	100,894.50	35%	372,950

**Standard Deduction:** \$11,400  
**Personal Exemptions Deduction:** \$3,650 per exemption; reduced by 2% for each \$2,500 adjusted gross income from \$250,200 to \$372,700; \$2,433 for taxpayers with adjusted gross income in excess of \$372,700.

## Married/Separate Returns

If Taxable Income Is Over	But Not Over	The Tax Is	Plus	Of the Amount Over
\$ 0	\$ 8,350	\$ 0	10%	\$ 0
8,350	33,950	835.00	15%	8,350
33,950	68,525	4,675.00	25%	33,950
68,525	104,425	13,318.75	28%	68,525
104,425	186,475	23,370.75	33%	104,425
186,475	-----	50,447.25	35%	186,475

**Standard Deduction:** \$5,700  
**Personal Exemptions Deduction:** \$3,650 per exemption; reduced by 2% for each \$1,250 adjusted gross income from \$125,100 to \$186,350; \$2,433 for taxpayers with adjusted gross income in excess of \$186,350.

## Heads of Households

If Taxable Income Is Over	But Not Over	The Tax Is	Plus	Of the Amount Over
\$ 0	\$ 11,950	\$ 0	10%	\$ 0
11,950	45,500	1,195.00	15%	11,950
45,500	117,450	6,227.50	25%	45,500
117,450	190,200	24,215.00	28%	117,450
190,200	372,950	44,585.00	33%	190,200
372,950	-----	104,892.50	35%	372,950

**Standard Deduction:** \$8,350  
**Personal Exemptions Deduction:** \$3,650 per exemption; reduced by 2% for each \$2,500 adjusted gross income from \$208,500 to \$331,000; \$2,433 for taxpayers with adjusted gross income in excess of \$331,000.