

# 2008 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see chapter 30.

## Schedule X—If your filing status is **Single**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$8,025	..... 10%	\$0
8,025	32,550	<b>\$802.50 + 15%</b>	<b>8,025</b>
32,550	78,850	<b>4,481.25 + 25%</b>	<b>32,550</b>
78,850	164,550	<b>16,056.25 + 28%</b>	<b>78,850</b>
164,550	357,700	<b>40,052.25 + 33%</b>	<b>164,550</b>
357,700	.....	<b>103,791.75 + 35%</b>	<b>357,700</b>

## Schedule Y-1—If your filing status is **Married filing jointly** or **Qualifying widow(er)**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$16,050	..... 10%	\$0
16,050	65,100	<b>\$1,605.00 + 15%</b>	<b>16,050</b>
65,100	131,450	<b>8,962.50 + 25%</b>	<b>65,100</b>
131,450	200,300	<b>25,550.00 + 28%</b>	<b>131,450</b>
200,300	357,700	<b>44,828.00 + 33%</b>	<b>200,300</b>
357,700	.....	<b>96,770.00 + 35%</b>	<b>357,700</b>

## Schedule Y-2—If your filing status is **Married filing separately**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$8,025	..... 10%	\$0
8,025	32,550	<b>\$802.50 + 15%</b>	<b>8,025</b>
32,550	65,725	<b>4,481.25 + 25%</b>	<b>32,550</b>
65,725	100,150	<b>12,775.00 + 28%</b>	<b>65,725</b>
100,150	178,850	<b>22,414.00 + 33%</b>	<b>100,150</b>
178,850	.....	<b>48,385.00 + 35%</b>	<b>178,850</b>

## Schedule Z—If your filing status is **Head of household**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$11,450	..... 10%	\$0
11,450	43,650	<b>\$1,145.00 + 15%</b>	<b>11,450</b>
43,650	112,650	<b>5,975.00 + 25%</b>	<b>43,650</b>
112,650	182,400	<b>23,225.00 + 28%</b>	<b>112,650</b>
182,400	357,700	<b>42,755.00 + 33%</b>	<b>182,400</b>
357,700	.....	<b>100,604.00 + 35%</b>	<b>357,700</b>