

- Sec.
 2. Definitions and special rules.
 3. Tax tables for individuals having taxable income of less than \$20,000.¹
 [4. Repealed.]
 5. Cross references relating to tax on individuals.

AMENDMENTS

1976—Pub. L. 94-455, title V, §501(c)(1), Oct. 4, 1976, 90 Stat. 1559, substituted “Tax tables for individuals having taxable income of less than \$20,000” for “Optional tax tables for individuals” in item 3 and struck out item 4 relating to rules for optional tax.

1969—Pub. L. 91-172, title VIII, §803(d)(9), Dec. 30, 1969, 83 Stat. 685, substituted “Definitions and special rules” and “Optional tax tables for individuals” for “Tax in case of joint return or return of surviving spouse” and “Optional tax if adjusted gross income is less than \$5,000” in items 2 and 3, respectively.

§ 1. Tax imposed

(a) Married individuals filing joint returns and surviving spouses

There is hereby imposed on the taxable income of—

- (1) every married individual (as defined in section 7703) who makes a single return jointly with his spouse under section 6013, and
- (2) every surviving spouse (as defined in section 2(a)),

a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over \$36,900	15% of taxable income.
Over \$36,900 but not over \$89,150.	\$5,535, plus 28% of the excess over \$36,900.
Over \$89,150 but not over \$140,000.	\$20,165, plus 31% of the excess over \$89,150.
Over \$140,000 but not over \$250,000.	\$35,928.50, plus 36% of the excess over \$140,000.
Over \$250,000	\$75,528.50, plus 39.6% of the excess over \$250,000.

(b) Heads of households

There is hereby imposed on the taxable income of every head of a household (as defined in section 2(b)) a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over \$29,600	15% of taxable income.
Over \$29,600 but not over \$76,400.	\$4,440, plus 28% of the excess over \$29,600.
Over \$76,400 but not over \$127,500.	\$17,544, plus 31% of the excess over \$76,400.
Over \$127,500 but not over \$250,000.	\$33,385, plus 36% of the excess over \$127,500.
Over \$250,000	\$77,485, plus 39.6% of the excess over \$250,000.

(c) Unmarried individuals (other than surviving spouses and heads of households)

There is hereby imposed on the taxable income of every individual (other than a surviving spouse as defined in section 2(a) or the head of a household as defined in section 2(b)) who is not a married individual (as defined in section 7703) a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over \$22,100	15% of taxable income.

If taxable income is:	The tax is:
Over \$22,100 but not over \$53,500.	\$3,315, plus 28% of the excess over \$22,100.
Over \$53,500 but not over \$115,000.	\$12,107, plus 31% of the excess over \$53,500.
Over \$115,000 but not over \$250,000.	\$31,172, plus 36% of the excess over \$115,000.
Over \$250,000	\$79,772, plus 39.6% of the excess over \$250,000.

(d) Married individuals filing separate returns

There is hereby imposed on the taxable income of every married individual (as defined in section 7703) who does not make a single return jointly with his spouse under section 6013, a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over \$18,450	15% of taxable income.
Over \$18,450 but not over \$44,575.	\$2,767.50, plus 28% of the excess over \$18,450.
Over \$44,575 but not over \$70,000.	\$10,082.50, plus 31% of the excess over \$44,575.
Over \$70,000 but not over \$125,000.	\$17,964.25, plus 36% of the excess over \$70,000.
Over \$125,000	\$37,764.25, plus 39.6% of the excess over \$125,000.

(e) Estates and trusts

There is hereby imposed on the taxable income of—

- (1) every estate, and
- (2) every trust,

taxable under this subsection a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over \$1,500	15% of taxable income.
Over \$1,500 but not over \$3,500.	\$225, plus 28% of the excess over \$1,500.
Over \$3,500 but not over \$5,500.	\$785, plus 31% of the excess over \$3,500.
Over \$5,500 but not over \$7,500.	\$1,405, plus 36% of the excess over \$5,500.
Over \$7,500	\$2,125, plus 39.6% of the excess over \$7,500.

(f) Phaseout of marriage penalty in 15-percent bracket; adjustments in tax tables so that inflation will not result in tax increases

(1) In general

Not later than December 15 of 1993, and each subsequent calendar year, the Secretary shall prescribe tables which shall apply in lieu of the tables contained in subsections (a), (b), (c), (d), and (e) with respect to taxable years beginning in the succeeding calendar year.

(2) Method of prescribing tables

The table which under paragraph (1) is to apply in lieu of the table contained in subsection (a), (b), (c), (d), or (e), as the case may be, with respect to taxable years beginning in any calendar year shall be prescribed—

(A) except as provided in paragraph (8), by increasing the minimum and maximum dollar amounts for each rate bracket for which a tax is imposed under such table by the cost-of-living adjustment for such calendar year,

(B) by not changing the rate applicable to any rate bracket as adjusted under subparagraph (A), and

¹Section catchline amended by Pub. L. 95-30 without corresponding amendment of analysis.