

1986—Pub. L. 99-499, title V, §516(b)(5), Oct. 17, 1986, 100 Stat. 1771, added part VII.  
 1976—Pub. L. 94-455, title XIX, §1901(b)(2), Oct. 4, 1976, 90 Stat. 1792, struck out part V “Tax surcharge”.  
 1969—Pub. L. 91-172, title III, §301(b)(1), Dec. 30, 1969, 83 Stat. 585, added part VI.  
 1968—Pub. L. 90-364, title I, §102(d), June 28, 1968, 82 Stat. 259, added part V.

**PART I—TAX ON INDIVIDUALS**

- Sec.  
 1. Tax imposed.  
 2. Definitions and special rules.  
 3. Tax tables for individuals having taxable income of less than \$20,000.<sup>1</sup>  
 [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 Repealed.]  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:

<b>If taxable income is:</b>	<b>The tax is:</b>
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:

<b>If taxable income is:</b>	<b>The tax is:</b>
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.

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

**(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:

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

<b>If taxable income is:</b>	<b>The tax is:</b>
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:

<b>If taxable income is:</b>	<b>The tax is:</b>
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