

2014—Pub. L. 113-295, div. A, title II, §221(a)(12)(A), Dec. 19, 2014, 128 Stat. 4038, struck out part VII “Environmental tax”.

1989—Pub. L. 101-234, title I, §102(a), Dec. 13, 1989, 103 Stat. 1980, repealed Pub. L. 100-360, §111, and provided that the provisions of law amended by such section are restored or revived as if such section had not been enacted, see 1988 Amendment note below.

1988—Pub. L. 100-360, title I, §111(c), July 1, 1988, 102 Stat. 697, added part VIII “Supplemental medicare premium”.

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 \$20,000.¹
- [4. Repealed.]
5. Cross references relating to tax on individuals.

Editorial Notes

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

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

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.
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.