

1993 Tax Rate Schedules

Caution: Use **only** if your taxable income (Form 1040, line 37) is \$100,000 or more. If less, use the **Tax Table**. Even though you cannot use the tax rate schedules below if your taxable income is less than \$100,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.

Schedule X—Use if your filing status is **Single**

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$22,100	..... 15%	\$0
22,100	53,500	\$3,315.00 + 28%	22,100
53,500	115,000	12,107.00 + 31%	53,500
115,000	250,000	31,172.00 + 36%	115,000
250,000	.....	79,772.00 + 39.6%	250,000

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

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$36,900	..... 15%	\$0
36,900	89,150	\$5,535.00 + 28%	36,900
89,150	140,000	20,165.00 + 31%	89,150
140,000	250,000	35,928.50 + 36%	140,000
250,000	.....	75,528.50 + 39.6%	250,000

Schedule Y-2—Use if your filing status is **Married filing separately**

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$18,450	..... 15%	\$0
18,450	44,575	\$2,767.50 + 28%	18,450
44,575	70,000	10,082.50 + 31%	44,575
70,000	125,000	17,964.25 + 36%	70,000
125,000	.....	37,764.25 + 39.6%	125,000

Schedule Z—Use if your filing status is **Head of household**

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$29,600	..... 15%	\$0
29,600	76,400	\$4,440.00 + 28%	29,600
76,400	127,500	17,544.00 + 31%	76,400
127,500	250,000	33,385.00 + 36%	127,500
250,000	.....	77,485.00 + 39.6%	250,000