

# 1994 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	\$22,750	..... 15%	<b>\$0</b>
22,750	55,100	<b>\$3,412.50 + 28%</b>	<b>22,750</b>
55,100	115,000	<b>12,470.50 + 31%</b>	<b>55,100</b>
115,000	250,000	<b>31,039.50 + 36%</b>	<b>115,000</b>
250,000	.....	<b>79,639.50 + 39.6%</b>	<b>250,000</b>

## 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	\$38,000	..... 15%	<b>\$0</b>
38,000	91,850	<b>\$5,700.00 + 28%</b>	<b>38,000</b>
91,850	140,000	<b>20,778.00 + 31%</b>	<b>91,850</b>
140,000	250,000	<b>35,704.50 + 36%</b>	<b>140,000</b>
250,000	.....	<b>75,304.50 + 39.6%</b>	<b>250,000</b>

## 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	\$19,000	..... 15%	<b>\$0</b>
19,000	45,925	<b>\$2,850.00 + 28%</b>	<b>19,000</b>
45,925	70,000	<b>10,389.00 + 31%</b>	<b>45,925</b>
70,000	125,000	<b>17,852.25 + 36%</b>	<b>70,000</b>
125,000	.....	<b>37,652.25 + 39.6%</b>	<b>125,000</b>

## 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	\$30,500	..... 15%	<b>\$0</b>
30,500	78,700	<b>\$4,575.00 + 28%</b>	<b>30,500</b>
78,700	127,500	<b>18,071.00 + 31%</b>	<b>78,700</b>
127,500	250,000	<b>33,199.00 + 36%</b>	<b>127,500</b>
250,000	.....	<b>77,299.00 + 39.6%</b>	<b>250,000</b>