

# 1995 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	\$23,350	..... 15%	<b>\$0</b>
23,350	56,550	<b>\$3,502.50 + 28%</b>	<b>23,350</b>
56,550	117,950	<b>12,798.50 + 31%</b>	<b>56,550</b>
117,950	256,500	<b>31,832.50 + 36%</b>	<b>117,950</b>
256,500	.....	<b>81,710.50 + 39.6%</b>	<b>256,500</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	\$39,000	..... 15%	<b>\$0</b>
39,000	94,250	<b>\$5,850.00 + 28%</b>	<b>39,000</b>
94,250	143,600	<b>21,320.00 + 31%</b>	<b>94,250</b>
143,600	256,500	<b>36,618.50 + 36%</b>	<b>143,600</b>
256,500	.....	<b>77,262.50 + 39.6%</b>	<b>256,500</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	\$19,500	..... 15%	<b>\$0</b>
19,500	47,125	<b>\$2,925.00 + 28%</b>	<b>19,500</b>
47,125	71,800	<b>10,660.00 + 31%</b>	<b>47,125</b>
71,800	128,250	<b>18,309.25 + 36%</b>	<b>71,800</b>
128,250	.....	<b>38,631.25 + 39.6%</b>	<b>128,250</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	\$31,250	..... 15%	<b>\$0</b>
31,250	80,750	<b>\$4,687.50 + 28%</b>	<b>31,250</b>
80,750	130,800	<b>18,547.50 + 31%</b>	<b>80,750</b>
130,800	256,500	<b>34,063.00 + 36%</b>	<b>130,800</b>
256,500	.....	<b>79,315.00 + 39.6%</b>	<b>256,500</b>