

# 2012 Tax Brackets

## Married individuals filing joint returns and surviving spouses

If Taxable Income Is:	The Tax Is:
Not over \$17,400	10% of the taxable income
Over \$17,400 but not over \$70,700	\$1,740 plus 15% of the excess over \$17,400
Over \$70,700 but not over \$142,700	\$9,735 plus 25% of the excess over \$70,700
Over \$142,700 but not over \$217,450	\$27,735 plus 28% of the excess over \$142,700
Over \$217,450 but not over \$388,350	\$48,665 plus 33% of the excess over \$217,450
Over \$388,350	\$105,062 plus 35% of the excess over \$388,350
<b>Standard deduction</b>	\$11,900

## Heads of households

If Taxable Income Is:	The Tax Is:
Not over \$12,400	10% of the taxable income
Over \$12,400 but not over \$47,350	\$1,240 plus 15% of the excess over \$12,400
Over \$47,350 but not over \$122,300	\$6,482.50 plus 25% of the excess over \$47,350
Over \$122,300 but not over \$198,050	\$25,220 plus 28% of the excess over \$122,300
Over \$198,050 but not over \$388,350	\$46,430 plus 33% of the excess over \$198,050
Over \$388,350	\$109,229 plus 35% of the excess over \$388,350
<b>Standard deduction</b>	\$8,700

## Unmarried individuals (other than surviving spouses and heads of households)

If Taxable Income Is:	The Tax Is:
Not over \$8,700	10% of the taxable income
Over \$8,700 but not over \$35,350	\$870 plus 15% of the excess over \$8,700
Over \$35,350 but not over \$85,650	\$4,867.50 plus 25% of the excess over \$35,350
Over \$85,650 but not over \$178,650	\$17,442.50 plus 28% of the excess over \$85,650
Over \$178,650 but not over \$388,350	\$43,482.50 plus 33% of the excess over \$178,650
Over \$388,350	\$112,683.50 plus 35% of the excess over \$388,350
<b>Standard deduction</b>	\$5,950

Tax Bracket	Single	Married Filing Jointly	Head of Household
10% Bracket	\$0 – \$8,700	\$0 – \$17,400	\$0 – \$12,400
15% Bracket	\$8,701 – \$35,350	\$17,401 – \$70,700	\$12,401 – \$47,350
25% Bracket	\$35,351 – \$85,650	\$70,701 – \$142,700	\$47,351 – \$122,300
28% Bracket	\$85,651 – \$178,650	\$142,701 – \$217,450	\$122,301 – \$198,050
33% Bracket	\$178,651 – \$388,350	\$217,451 – \$388,350	\$198,051 – \$388,350
35% Bracket	\$388,350+	\$388,350+	\$388,350+