

2002 Tax Rate Schedules



Use **only** if your taxable income (Form 1040, line 41) 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 41, is:	But not over—	Enter on Form 1040, line 42	of the amount over—
Over—			
\$0	\$6,000	10%	\$0
6,000	27,950	\$600.00 + 15%	6,000
27,950	67,700	3,892.50 + 27%	27,950
67,700	141,250	14,625.00 + 30%	67,700
141,250	307,050	36,690.00 + 35%	141,250
307,050		94,720.00 + 38.6%	307,050

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

If the amount on Form 1040, line 41, is:	But not over—	Enter on Form 1040, line 42	of the amount over—
Over—			
\$0	\$12,000	10%	\$0
12,000	46,700	\$1,200.00 + 15%	12,000
46,700	112,850	6,405.00 + 27%	46,700
112,850	171,950	24,265.50 + 30%	112,850
171,950	307,050	41,995.50 + 35%	171,950
307,050		89,280.50 + 38.6%	307,050

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

If the amount on Form 1040, line 41, is:	But not over—	Enter on Form 1040, line 42	of the amount over—
Over—			
\$0	\$6,000	10%	\$0
6,000	23,350	\$600.00 + 15%	6,000
23,350	56,425	3,202.50 + 27%	23,350
56,425	85,975	12,132.75 + 30%	56,425
85,975	153,525	20,997.75 + 35%	85,975
153,525		44,640.25 + 38.6%	153,525

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

If the amount on Form 1040, line 41, is:	But not over—	Enter on Form 1040, line 42	of the amount over—
Over—			
\$0	\$10,000	10%	\$0
10,000	37,450	\$1,000.00 + 15%	10,000
37,450	96,700	5,117.50 + 27%	37,450
96,700	156,600	21,115.00 + 30%	96,700
156,600	307,050	39,085.00 + 35%	156,600
307,050		91,742.50 + 38.6%	307,050