

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%	\$0
22,750	55,100	\$3,412.50 + 28%	22,750
55,100	115,000	12,470.50 + 31%	55,100
115,000	250,000	31,039.50 + 36%	115,000
250,000	.....	79,639.50 + 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	\$38,000	..... 15%	\$0
38,000	91,850	\$5,700.00 + 28%	38,000
91,850	140,000	20,778.00 + 31%	91,850
140,000	250,000	35,704.50 + 36%	140,000
250,000	.....	75,304.50 + 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	\$19,000	..... 15%	\$0
19,000	45,925	\$2,850.00 + 28%	19,000
45,925	70,000	10,389.00 + 31%	45,925
70,000	125,000	17,852.25 + 36%	70,000
125,000	.....	37,652.25 + 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	\$30,500	..... 15%	\$0
30,500	78,700	\$4,575.00 + 28%	30,500
78,700	127,500	18,071.00 + 31%	78,700
127,500	250,000	33,199.00 + 36%	127,500
250,000	.....	77,299.00 + 39.6%	250,000