

2002 Tax Table

**Use if your taxable income is less than \$100,000.
If \$100,000 or more, use the Tax Rate Schedules.**

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 41 of Form 1040 is \$25,300. First, they find the \$25,300–25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,199. This is the tax amount they should enter on line 42 of their Form 1040.

Sample Table

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	3,484	3,184	3,709	3,284
25,250	25,300	3,491	3,191	3,722	3,291
25,300	25,350	3,499	3,199	3,736	3,299
25,350	25,400	3,506	3,206	3,749	3,306

If line 41 (taxable income) is—		And you are—				If line 41 (taxable income) is—		And you are—				If line 41 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—																	
0	5	0	0	0	0	1,300	1,325	131	131	131	131	2,700	2,725	271	271	271	271
5	15	1	1	1	1	1,325	1,350	134	134	134	134	2,725	2,750	274	274	274	274
15	25	2	2	2	2	1,350	1,375	136	136	136	136	2,750	2,775	276	276	276	276
25	50	4	4	4	4	1,375	1,400	139	139	139	139	2,775	2,800	279	279	279	279
50	75	6	6	6	6	1,400	1,425	141	141	141	141	2,800	2,825	281	281	281	281
75	100	9	9	9	9	1,425	1,450	144	144	144	144	2,825	2,850	284	284	284	284
100	125	11	11	11	11	1,450	1,475	146	146	146	146	2,850	2,875	286	286	286	286
125	150	14	14	14	14	1,475	1,500	149	149	149	149	2,875	2,900	289	289	289	289
150	175	16	16	16	16	1,500	1,525	151	151	151	151	2,900	2,925	291	291	291	291
175	200	19	19	19	19	1,525	1,550	154	154	154	154	2,925	2,950	294	294	294	294
200	225	21	21	21	21	1,550	1,575	156	156	156	156	2,950	2,975	296	296	296	296
225	250	24	24	24	24	1,575	1,600	159	159	159	159	2,975	3,000	299	299	299	299
250	275	26	26	26	26	1,600	1,625	161	161	161	161	3,000					
275	300	29	29	29	29	1,625	1,650	164	164	164	164	3,000	3,050	303	303	303	303
300	325	31	31	31	31	1,650	1,675	166	166	166	166	3,050	3,100	308	308	308	308
325	350	34	34	34	34	1,675	1,700	169	169	169	169	3,100	3,150	313	313	313	313
350	375	36	36	36	36	1,700	1,725	171	171	171	171	3,150	3,200	318	318	318	318
375	400	39	39	39	39	1,725	1,750	174	174	174	174	3,200	3,250	323	323	323	323
400	425	41	41	41	41	1,750	1,775	176	176	176	176	3,250	3,300	328	328	328	328
425	450	44	44	44	44	1,775	1,800	179	179	179	179	3,300	3,350	333	333	333	333
450	475	46	46	46	46	1,800	1,825	181	181	181	181	3,350	3,400	338	338	338	338
475	500	49	49	49	49	1,825	1,850	184	184	184	184	3,400	3,450	343	343	343	343
500	525	51	51	51	51	1,850	1,875	186	186	186	186	3,450	3,500	348	348	348	348
525	550	54	54	54	54	1,875	1,900	189	189	189	189	3,500	3,550	353	353	353	353
550	575	56	56	56	56	1,900	1,925	191	191	191	191	3,550	3,600	358	358	358	358
575	600	59	59	59	59	1,925	1,950	194	194	194	194	3,600	3,650	363	363	363	363
600	625	61	61	61	61	1,950	1,975	196	196	196	196	3,650	3,700	368	368	368	368
625	650	64	64	64	64	1,975	2,000	199	199	199	199	3,700	3,750	373	373	373	373
650	675	66	66	66	66	2,000						3,750	3,800	378	378	378	378
675	700	69	69	69	69	2,000	2,025	201	201	201	201	3,800	3,850	383	383	383	383
700	725	71	71	71	71	2,025	2,050	204	204	204	204	3,850	3,900	388	388	388	388
725	750	74	74	74	74	2,050	2,075	206	206	206	206	3,900	3,950	393	393	393	393
750	775	76	76	76	76	2,075	2,100	209	209	209	209	3,950	4,000	398	398	398	398
775	800	79	79	79	79	2,100	2,125	211	211	211	211	4,000					
800	825	81	81	81	81	2,125	2,150	214	214	214	214	4,000	4,050	403	403	403	403
825	850	84	84	84	84	2,150	2,175	216	216	216	216	4,050	4,100	408	408	408	408
850	875	86	86	86	86	2,175	2,200	219	219	219	219	4,100	4,150	413	413	413	413
875	900	89	89	89	89	2,200	2,225	221	221	221	221	4,150	4,200	418	418	418	418
900	925	91	91	91	91	2,225	2,250	224	224	224	224	4,200	4,250	423	423	423	423
925	950	94	94	94	94	2,250	2,275	226	226	226	226	4,250	4,300	428	428	428	428
950	975	96	96	96	96	2,275	2,300	229	229	229	229	4,300	4,350	433	433	433	433
975	1,000	99	99	99	99	2,300	2,325	231	231	231	231	4,350	4,400	438	438	438	438
1,000						2,325	2,350	234	234	234	234	4,400	4,450	443	443	443	443
1,000	1,025	101	101	101	101	2,350	2,375	236	236	236	236	4,450	4,500	448	448	448	448
1,025	1,050	104	104	104	104	2,375	2,400	239	239	239	239	4,500	4,550	453	453	453	453
1,050	1,075	106	106	106	106	2,400	2,425	241	241	241	241	4,550	4,600	458	458	458	458
1,075	1,100	109	109	109	109	2,425	2,450	244	244	244	244	4,600	4,650	463	463	463	463
1,100	1,125	111	111	111	111	2,450	2,475	246	246	246	246	4,650	4,700	468	468	468	468
1,125	1,150	114	114	114	114	2,475	2,500	249	249	249	249	4,700	4,750	473	473	473	473
1,150	1,175	116	116	116	116	2,500	2,525	251	251	251	251	4,750	4,800	478	478	478	478
1,175	1,200	119	119	119	119	2,525	2,550	254	254	254	254	4,800	4,850	483	483	483	483
1,200	1,225	121	121	121	121	2,550	2,575	256	256	256	256	4,850	4,900	488	488	488	488
1,225	1,250	124	124	124	124	2,575	2,600	259	259	259	259	4,900	4,950	493	493	493	493
1,250	1,275	126	126	126	126	2,600	2,625	261	261	261	261	4,950	5,000	498	498	498	498
1,275	1,300	129	129	129	129	2,625	2,650	264	264	264	264	<i>(Continued on page 64)</i>					
						2,650	2,675	266	266	266	266						
						2,675	2,700	269	269	269	269						

* This column must also be used by a qualifying widow(er).

2002 Tax Table—Continued

If line 41 (taxable income) is—		And you are—				If line 41 (taxable income) is—		And you are—				If line 41 (taxable income) is—		And you are—					
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household		
		Your tax is—						Your tax is—						Your tax is—					
23,000		26,000				29,000				24,000		27,000				30,000			
23,000	23,050	3,154	2,854	3,154	2,954	26,000	26,050	3,604	3,304	3,925	3,404	29,000	29,050	4,183	3,754	4,735	3,854		
23,050	23,100	3,161	2,861	3,161	2,961	26,050	26,100	3,611	3,311	3,938	3,411	29,050	29,100	4,196	3,761	4,748	3,861		
23,100	23,150	3,169	2,869	3,169	2,969	26,100	26,150	3,619	3,319	3,952	3,419	29,100	29,150	4,210	3,769	4,762	3,869		
23,150	23,200	3,176	2,876	3,176	2,976	26,150	26,200	3,626	3,326	3,965	3,426	29,150	29,200	4,223	3,776	4,775	3,876		
23,200	23,250	3,184	2,884	3,184	2,984	26,200	26,250	3,634	3,334	3,979	3,434	29,200	29,250	4,237	3,784	4,789	3,884		
23,250	23,300	3,191	2,891	3,191	2,991	26,250	26,300	3,641	3,341	3,992	3,441	29,250	29,300	4,250	3,791	4,802	3,891		
23,300	23,350	3,199	2,899	3,199	2,999	26,300	26,350	3,649	3,349	4,006	3,449	29,300	29,350	4,264	3,799	4,816	3,899		
23,350	23,400	3,206	2,906	3,209	3,006	26,350	26,400	3,656	3,356	4,019	3,456	29,350	29,400	4,277	3,806	4,829	3,906		
23,400	23,450	3,214	2,914	3,223	3,014	26,400	26,450	3,664	3,364	4,033	3,464	29,400	29,450	4,291	3,814	4,843	3,914		
23,450	23,500	3,221	2,921	3,236	3,021	26,450	26,500	3,671	3,371	4,046	3,471	29,450	29,500	4,304	3,821	4,856	3,921		
23,500	23,550	3,229	2,929	3,250	3,029	26,500	26,550	3,679	3,379	4,060	3,479	29,500	29,550	4,318	3,829	4,870	3,929		
23,550	23,600	3,236	2,936	3,263	3,036	26,550	26,600	3,686	3,386	4,073	3,486	29,550	29,600	4,331	3,836	4,883	3,936		
23,600	23,650	3,244	2,944	3,277	3,044	26,600	26,650	3,694	3,394	4,087	3,494	29,600	29,650	4,345	3,844	4,897	3,944		
23,650	23,700	3,251	2,951	3,290	3,051	26,650	26,700	3,701	3,401	4,100	3,501	29,650	29,700	4,358	3,851	4,910	3,951		
23,700	23,750	3,259	2,959	3,304	3,059	26,700	26,750	3,709	3,409	4,114	3,509	29,700	29,750	4,372	3,859	4,924	3,959		
23,750	23,800	3,266	2,966	3,317	3,066	26,750	26,800	3,716	3,416	4,127	3,516	29,750	29,800	4,385	3,866	4,937	3,966		
23,800	23,850	3,274	2,974	3,331	3,074	26,800	26,850	3,724	3,424	4,141	3,524	29,800	29,850	4,399	3,874	4,951	3,974		
23,850	23,900	3,281	2,981	3,344	3,081	26,850	26,900	3,731	3,431	4,154	3,531	29,850	29,900	4,412	3,881	4,964	3,981		
23,900	23,950	3,289	2,989	3,358	3,089	26,900	26,950	3,739	3,439	4,168	3,539	29,900	29,950	4,426	3,889	4,978	3,989		
23,950	24,000	3,296	2,996	3,371	3,096	26,950	27,000	3,746	3,446	4,181	3,546	29,950	30,000	4,439	3,896	4,991	3,996		
24,000		27,000				30,000				25,000		28,000				31,000			
24,000	24,050	3,304	3,004	3,385	3,104	27,000	27,050	3,754	3,454	4,195	3,554	30,000	30,050	4,453	3,904	5,005	4,004		
24,050	24,100	3,311	3,011	3,398	3,111	27,050	27,100	3,761	3,461	4,208	3,561	30,050	30,100	4,466	3,911	5,018	4,011		
24,100	24,150	3,319	3,019	3,412	3,119	27,100	27,150	3,769	3,469	4,222	3,569	30,100	30,150	4,480	3,919	5,032	4,019		
24,150	24,200	3,326	3,026	3,425	3,126	27,150	27,200	3,776	3,476	4,235	3,576	30,150	30,200	4,493	3,926	5,045	4,026		
24,200	24,250	3,334	3,034	3,439	3,134	27,200	27,250	3,784	3,484	4,249	3,584	30,200	30,250	4,507	3,934	5,059	4,034		
24,250	24,300	3,341	3,041	3,452	3,141	27,250	27,300	3,791	3,491	4,262	3,591	30,250	30,300	4,520	3,941	5,072	4,041		
24,300	24,350	3,349	3,049	3,466	3,149	27,300	27,350	3,799	3,499	4,276	3,599	30,300	30,350	4,534	3,949	5,086	4,049		
24,350	24,400	3,356	3,056	3,479	3,156	27,350	27,400	3,806	3,506	4,289	3,606	30,350	30,400	4,547	3,956	5,099	4,056		
24,400	24,450	3,364	3,064	3,493	3,164	27,400	27,450	3,814	3,514	4,303	3,614	30,400	30,450	4,561	3,964	5,113	4,064		
24,450	24,500	3,371	3,071	3,506	3,171	27,450	27,500	3,821	3,521	4,316	3,621	30,450	30,500	4,574	3,971	5,126	4,071		
24,500	24,550	3,379	3,079	3,520	3,179	27,500	27,550	3,829	3,529	4,330	3,629	30,500	30,550	4,588	3,979	5,140	4,079		
24,550	24,600	3,386	3,086	3,533	3,186	27,550	27,600	3,836	3,536	4,343	3,636	30,550	30,600	4,601	3,986	5,153	4,086		
24,600	24,650	3,394	3,094	3,547	3,194	27,600	27,650	3,844	3,544	4,357	3,644	30,600	30,650	4,615	3,994	5,167	4,094		
24,650	24,700	3,401	3,101	3,560	3,201	27,650	27,700	3,851	3,551	4,370	3,651	30,650	30,700	4,628	4,001	5,180	4,101		
24,700	24,750	3,409	3,109	3,574	3,209	27,700	27,750	3,859	3,559	4,384	3,659	30,700	30,750	4,642	4,009	5,194	4,109		
24,750	24,800	3,416	3,116	3,587	3,216	27,750	27,800	3,866	3,566	4,397	3,666	30,750	30,800	4,655	4,016	5,207	4,116		
24,800	24,850	3,424	3,124	3,601	3,224	27,800	27,850	3,874	3,574	4,411	3,674	30,800	30,850	4,669	4,024	5,221	4,124		
24,850	24,900	3,431	3,131	3,614	3,231	27,850	27,900	3,881	3,581	4,424	3,681	30,850	30,900	4,682	4,031	5,234	4,131		
24,900	24,950	3,439	3,139	3,628	3,239	27,900	27,950	3,889	3,589	4,438	3,689	30,900	30,950	4,696	4,039	5,248	4,139		
24,950	25,000	3,446	3,146	3,641	3,246	27,950	28,000	3,899	3,596	4,451	3,696	30,950	31,000	4,709	4,046	5,261	4,146		

* This column must also be used by a qualifying widow(er).

(Continued on page 67)

If line 41 (taxable income) is—		And you are—				If line 41 (taxable income) is—		And you are—				If line 41 (taxable income) is—		And you are—																																																																																																																																	
		Single	Married filing jointly *	Married filing separately	Head of a household			Single	Married filing jointly *	Married filing separately	Head of a household			Single	Married filing jointly *	Married filing separately	Head of a household																																																																																																																														
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—																																																																																																																																	
68,000		71,000				74,000		68,000		71,000				74,000		68,000		71,000																																																																																																																													
68,000	68,050	14,723	12,163	15,613	13,373	71,000	71,050	15,623	12,973	16,513	14,183	74,000	74,050	16,523	13,783	17,413	14,993	68,050	68,100	14,738	12,176	15,628	13,386	71,050	71,100	15,638	12,986	16,528	14,196	74,050	74,100	16,538	13,796	17,428	15,006																																																																																																												
68,950	69,000	15,008	12,419	15,898	13,629	71,950	72,000	15,908	13,229	16,798	14,439	74,950	75,000	16,808	14,039	17,698	15,249	69,000		72,000				75,000		69,000		72,000				75,000		69,000		72,000				69,000	69,050	15,023	12,433	15,913	13,643	72,000	72,050	15,923	13,243	16,813	14,453	75,000	75,050	16,823	14,053	17,713	15,263	69,950	70,000	15,308	12,689	16,198	13,899	72,950	73,000	16,208	13,499	17,098	14,709	70,000		73,000				76,000		70,000		73,000				76,000		70,000		73,000				70,000	70,050	15,323	12,703	16,213	13,913	73,000	73,050	16,223	13,513	17,113	14,723	76,000	76,050	17,123	14,323	18,013	15,533	70,950	71,000	15,608	12,959	16,498	14,169	73,950	74,000	16,508	13,769	17,398	14,979	70,000		73,000				76,000		70,000		73,000				76,000		70,000		73,000			
69,000		72,000				75,000		69,000		72,000				75,000		69,000		72,000																																																																																																																													
69,000	69,050	15,023	12,433	15,913	13,643	72,000	72,050	15,923	13,243	16,813	14,453	75,000	75,050	16,823	14,053	17,713	15,263	69,950	70,000	15,308	12,689	16,198	13,899	72,950	73,000	16,208	13,499	17,098	14,709	70,000		73,000				76,000		70,000		73,000				76,000		70,000		73,000				70,000	70,050	15,323	12,703	16,213	13,913	73,000	73,050	16,223	13,513	17,113	14,723	76,000	76,050	17,123	14,323	18,013	15,533	70,950	71,000	15,608	12,959	16,498	14,169	73,950	74,000	16,508	13,769	17,398	14,979	70,000		73,000				76,000		70,000		73,000				76,000		70,000		73,000																																											
69,950	70,000	15,308	12,689	16,198	13,899	72,950	73,000	16,208	13,499	17,098	14,709	70,000		73,000				76,000		70,000		73,000				76,000		70,000		73,000				70,000	70,050	15,323	12,703	16,213	13,913	73,000	73,050	16,223	13,513	17,113	14,723	76,000	76,050	17,123	14,323	18,013	15,533	70,950	71,000	15,608	12,959	16,498	14,169	73,950	74,000	16,508	13,769	17,398	14,979	70,000		73,000				76,000		70,000		73,000				76,000		70,000		73,000																																																													
70,000		73,000				76,000		70,000		73,000				76,000		70,000		73,000																																																																																																																													
70,000	70,050	15,323	12,703	16,213	13,913	73,000	73,050	16,223	13,513	17,113	14,723	76,000	76,050	17,123	14,323	18,013	15,533	70,950	71,000	15,608	12,959	16,498	14,169	73,950	74,000	16,508	13,769	17,398	14,979	70,000		73,000				76,000		70,000		73,000				76,000		70,000		73,000																																																																																															
70,950	71,000	15,608	12,959	16,498	14,169	73,950	74,000	16,508	13,769	17,398	14,979	70,000		73,000				76,000		70,000		73,000				76,000		70,000		73,000																																																																																																																	
70,000		73,000				76,000		70,000		73,000				76,000		70,000		73,000																																																																																																																													

* This column must also be used by a qualifying widow(er).

(Continued on page 72)

2002 Tax Table—Continued

If line 41 (taxable income) is—		And you are—				If line 41 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—			
95,000						98,000					
95,000	95,050	22,823	19,453	24,165	20,663	98,000	98,050	23,723	20,263	25,215	21,513
95,050	95,100	22,838	19,466	24,183	20,676	98,050	98,100	23,738	20,276	25,233	21,528
95,100	95,150	22,853	19,480	24,200	20,690	98,100	98,150	23,753	20,290	25,250	21,543
95,150	95,200	22,868	19,493	24,218	20,703	98,150	98,200	23,768	20,303	25,268	21,558
95,200	95,250	22,883	19,507	24,235	20,717	98,200	98,250	23,783	20,317	25,285	21,573
95,250	95,300	22,898	19,520	24,253	20,730	98,250	98,300	23,798	20,330	25,303	21,588
95,300	95,350	22,913	19,534	24,270	20,744	98,300	98,350	23,813	20,344	25,320	21,603
95,350	95,400	22,928	19,547	24,288	20,757	98,350	98,400	23,828	20,357	25,338	21,618
95,400	95,450	22,943	19,561	24,305	20,771	98,400	98,450	23,843	20,371	25,355	21,633
95,450	95,500	22,958	19,574	24,323	20,784	98,450	98,500	23,858	20,384	25,373	21,648
95,500	95,550	22,973	19,588	24,340	20,798	98,500	98,550	23,873	20,398	25,390	21,663
95,550	95,600	22,988	19,601	24,358	20,811	98,550	98,600	23,888	20,411	25,408	21,678
95,600	95,650	23,003	19,615	24,375	20,825	98,600	98,650	23,903	20,425	25,425	21,693
95,650	95,700	23,018	19,628	24,393	20,838	98,650	98,700	23,918	20,438	25,443	21,708
95,700	95,750	23,033	19,642	24,410	20,852	98,700	98,750	23,933	20,452	25,460	21,723
95,750	95,800	23,048	19,655	24,428	20,865	98,750	98,800	23,948	20,465	25,478	21,738
95,800	95,850	23,063	19,669	24,445	20,879	98,800	98,850	23,963	20,479	25,495	21,753
95,850	95,900	23,078	19,682	24,463	20,892	98,850	98,900	23,978	20,492	25,513	21,768
95,900	95,950	23,093	19,696	24,480	20,906	98,900	98,950	23,993	20,506	25,530	21,783
95,950	96,000	23,108	19,709	24,498	20,919	98,950	99,000	24,008	20,519	25,548	21,798
96,000						99,000					
96,000	96,050	23,123	19,723	24,515	20,933	99,000	99,050	24,023	20,533	25,565	21,813
96,050	96,100	23,138	19,736	24,533	20,946	99,050	99,100	24,038	20,546	25,583	21,828
96,100	96,150	23,153	19,750	24,550	20,960	99,100	99,150	24,053	20,560	25,600	21,843
96,150	96,200	23,168	19,763	24,568	20,973	99,150	99,200	24,068	20,573	25,618	21,858
96,200	96,250	23,183	19,777	24,585	20,987	99,200	99,250	24,083	20,587	25,635	21,873
96,250	96,300	23,198	19,790	24,603	21,000	99,250	99,300	24,098	20,600	25,653	21,888
96,300	96,350	23,213	19,804	24,620	21,014	99,300	99,350	24,113	20,614	25,670	21,903
96,350	96,400	23,228	19,817	24,638	21,027	99,350	99,400	24,128	20,627	25,688	21,918
96,400	96,450	23,243	19,831	24,655	21,041	99,400	99,450	24,143	20,641	25,705	21,933
96,450	96,500	23,258	19,844	24,673	21,054	99,450	99,500	24,158	20,654	25,723	21,948
96,500	96,550	23,273	19,858	24,690	21,068	99,500	99,550	24,173	20,668	25,740	21,963
96,550	96,600	23,288	19,871	24,708	21,081	99,550	99,600	24,188	20,681	25,758	21,978
96,600	96,650	23,303	19,885	24,725	21,095	99,600	99,650	24,203	20,695	25,775	21,993
96,650	96,700	23,318	19,898	24,743	21,108	99,650	99,700	24,218	20,708	25,793	22,008
96,700	96,750	23,333	19,912	24,760	21,123	99,700	99,750	24,233	20,722	25,810	22,023
96,750	96,800	23,348	19,925	24,778	21,138	99,750	99,800	24,248	20,735	25,828	22,038
96,800	96,850	23,363	19,939	24,795	21,153	99,800	99,850	24,263	20,749	25,845	22,053
96,850	96,900	23,378	19,952	24,813	21,168	99,850	99,900	24,278	20,762	25,863	22,068
96,900	96,950	23,393	19,966	24,830	21,183	99,900	99,950	24,293	20,776	25,880	22,083
96,950	97,000	23,408	19,979	24,848	21,198	99,950	100,000	24,308	20,789	25,898	22,098
97,000						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 75</p> </div>					
97,000	97,050	23,423	19,993	24,865	21,213						
97,050	97,100	23,438	20,006	24,883	21,228						
97,100	97,150	23,453	20,020	24,900	21,243						
97,150	97,200	23,468	20,033	24,918	21,258						
97,200	97,250	23,483	20,047	24,935	21,273						
97,250	97,300	23,498	20,060	24,953	21,288						
97,300	97,350	23,513	20,074	24,970	21,303						
97,350	97,400	23,528	20,087	24,988	21,318						
97,400	97,450	23,543	20,101	25,005	21,333						
97,450	97,500	23,558	20,114	25,023	21,348						
97,500	97,550	23,573	20,128	25,040	21,363						
97,550	97,600	23,588	20,141	25,058	21,378						
97,600	97,650	23,603	20,155	25,075	21,393						
97,650	97,700	23,618	20,168	25,093	21,408						
97,700	97,750	23,633	20,182	25,110	21,423						
97,750	97,800	23,648	20,195	25,128	21,438						
97,800	97,850	23,663	20,209	25,145	21,453						
97,850	97,900	23,678	20,222	25,163	21,468						
97,900	97,950	23,693	20,236	25,180	21,483						
97,950	98,000	23,708	20,249	25,198	21,498						

* This column must also be used by a qualifying widow(er).

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: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 42	<i>of the amount over—</i>
\$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: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 42	<i>of the amount over—</i>
\$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: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 42	<i>of the amount over—</i>
\$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: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 42	<i>of the amount over—</i>
\$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