

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%	\$0
23,350	56,550	\$3,502.50 + 28%	23,350
56,550	117,950	12,798.50 + 31%	56,550
117,950	256,500	31,832.50 + 36%	117,950
256,500	.....	81,710.50 + 39.6%	256,500

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%	\$0
39,000	94,250	\$5,850.00 + 28%	39,000
94,250	143,600	21,320.00 + 31%	94,250
143,600	256,500	36,618.50 + 36%	143,600
256,500	.....	77,262.50 + 39.6%	256,500

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%	\$0
19,500	47,125	\$2,925.00 + 28%	19,500
47,125	71,800	10,660.00 + 31%	47,125
71,800	128,250	18,309.25 + 36%	71,800
128,250	.....	38,631.25 + 39.6%	128,250

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%	\$0
31,250	80,750	\$4,687.50 + 28%	31,250
80,750	130,800	18,547.50 + 31%	80,750
130,800	256,500	34,063.00 + 36%	130,800
256,500	.....	79,315.00 + 39.6%	256,500