

18-Sep-14

**2015 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

Taxable Income		
But not		Marginal Rate
Over ---	over ---	
\$0	\$9,225	10%
\$9,225	\$37,450	15%
\$37,450	\$90,750	25%
\$90,750	\$189,300	28%
\$189,300	\$411,500	33%
\$411,500	\$413,200	35%
\$413,200	and over	39.6%

If your filing status is Married filing jointly

Taxable Income		
But not		Marginal Rate
Over ---	over ---	
\$0	\$18,450	10%
\$18,450	\$74,900	15%
\$74,900	\$151,200	25%
\$151,200	\$230,450	28%
\$230,450	\$411,500	33%
\$411,500	\$464,850	35%
\$464,850	and over	39.6%

If your filing status is Head of Household

Taxable Income		
But not		Marginal Rate
Over ---	over ---	
\$0	\$13,150	10%
\$13,150	\$50,200	15%
\$50,200	\$129,600	25%
\$129,600	\$209,850	28%
\$209,850	\$411,500	33%
\$411,500	\$439,000	35%
\$439,000	and over	39.6%

If your filing status is Married filing separately

Taxable Income		
But not		Marginal Rate
Over ---	over ---	
\$0	\$9,225	10%
\$9,225	\$37,450	15%
\$37,450	\$75,600	25%
\$75,600	\$115,225	28%
\$115,225	\$205,750	33%
\$205,750	\$232,425	35%
\$232,425	and over	39.6%

Standard Deduction

	Standard	Blind/Elderly
Single	\$6,300	\$1,550
Married filing jointly	\$12,600	\$1,250
Head of Household	\$9,250	\$1,550
Married filing separately	\$6,300	\$1,250

Standard Deduction for Dependents

Greater of \$1000 or sum of \$350 and individual's earned income

Personal Exemption \$4,000

Threshold for Refundable Child Tax Credit \$3,000

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	10,300	11,850	13,400		
Head of Household	13,250	14,800	16,350		
Married filing jointly	20,600	21,850	23,100	24,350	25,600

Source: Bloomberg BNA 2015 Projected Tax Rates, downloaded September 18, 2014 from
http://bnainfo.bna.com/pdf2014/11507_2015_Projected_Tax_Rates.pdf

15-Oct-15

**2016 Individual Income Tax Rates, Standard Deductions,
Personal Exemptions, and Filing Thresholds**

If your filing status is Single

Taxable Income		
But not		Marginal Rate
Over ---	over ---	
\$0	\$9,275	10%
\$9,275	\$37,650	15%
\$37,650	\$91,150	25%
\$91,150	\$190,150	28%
\$190,150	\$413,350	33%
\$413,350	\$415,050	35%
\$415,050	and over	39.6%

If your filing status is Married filing jointly

Taxable Income		
But not		Marginal Rate
Over ---	over ---	
\$0	\$18,550	10%
\$18,550	\$75,300	15%
\$75,300	\$151,900	25%
\$151,900	\$231,450	28%
\$231,450	\$413,350	33%
\$413,350	\$466,950	35%
\$466,950	and over	39.6%

If your filing status is Head of Household

Taxable Income		
But not		Marginal Rate
Over ---	over ---	
\$0	\$13,250	10%
\$13,250	\$50,400	15%
\$50,400	\$130,150	25%
\$130,150	\$210,800	28%
\$210,800	\$413,350	33%
\$413,350	\$441,000	35%
\$441,000	and over	39.6%

If your filing status is Married filing separately

Taxable Income		
But not		Marginal Rate
Over ---	over ---	
\$0	\$9,275	10%
\$9,275	\$37,650	15%
\$37,650	\$91,150	25%
\$91,150	\$190,150	28%
\$190,150	\$413,350	33%
\$413,350	\$441,000	35%
\$441,000	and over	39.6%

Standard Deduction

	Standard	Blind/Elderly
Single	\$6,300	\$1,550
Married filing jointly	\$12,600	\$1,250
Head of Household	\$9,300	\$1,550
Married filing separately	\$6,300	\$1,250

Standard Deduction for Dependents

Greater of \$1000 or sum of \$350 and individual's earned income

Personal Exemption \$4,050

Threshold for Refundable Child Tax Credit \$3,000

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	10,350	11,900	13,450		
Head of Household	13,350	14,900	16,450		
Married filing jointly	20,700	21,950	23,200	24,450	25,700

Source: Tax Foundation, downloaded October 15, 2015 from:

<http://taxfoundation.org/article/2016-tax-brackets>

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning		, 2015, ending		, 20		See separate instructions.		
Your first name and initial		Last name				Your social security number		
If a joint return, spouse's first name and initial		Last name				Spouse's social security number		
Home address (number and street). If you have a P.O. box, see instructions.					Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.		
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).								
Foreign country name		Foreign province/state/county		Foreign postal code		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse		
Filing Status Check only one box.	1 <input type="checkbox"/> Single		4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶					
	2 <input type="checkbox"/> Married filing jointly (even if only one had income)		5 <input type="checkbox"/> Qualifying widow(er) with dependent child					
	3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶							
Exemptions If more than four dependents, see instructions and check here <input type="checkbox"/>	6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a					Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above ▶ <input type="text"/>		
	b <input type="checkbox"/> Spouse							
	c Dependents:							
	(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)			
d Total number of exemptions claimed								
Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see instructions.	7 Wages, salaries, tips, etc. Attach Form(s) W-2					7		
	8a Taxable interest. Attach Schedule B if required					8a		
	b Tax-exempt interest. Do not include on line 8a 8b							
	9a Ordinary dividends. Attach Schedule B if required					9a		
	b Qualified dividends 9b							
	10 Taxable refunds, credits, or offsets of state and local income taxes					10		
	11 Alimony received					11		
	12 Business income or (loss). Attach Schedule C or C-EZ					12		
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>					13		
	14 Other gains or (losses). Attach Form 4797					14		
	15a IRA distributions 15a		b Taxable amount		15b			
	16a Pensions and annuities 16a		b Taxable amount		16b			
	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E					17		
	18 Farm income or (loss). Attach Schedule F					18		
	19 Unemployment compensation					19		
	20a Social security benefits 20a		b Taxable amount		20b			
	21 Other income. List type and amount					21		
	22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶					22		
	Adjusted Gross Income	23 Educator expenses 23						
		24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24						
		25 Health savings account deduction. Attach Form 8889 25						
		26 Moving expenses. Attach Form 3903 26						
27 Deductible part of self-employment tax. Attach Schedule SE 27								
28 Self-employed SEP, SIMPLE, and qualified plans 28								
29 Self-employed health insurance deduction 29								
30 Penalty on early withdrawal of savings 30								
31a Alimony paid b Recipient's SSN ▶ 31a								
32 IRA deduction 32								
33 Student loan interest deduction 33								
34 Tuition and fees. Attach Form 8917 34								
35 Domestic production activities deduction. Attach Form 8903 35								
36 Add lines 23 through 35 36								
37 Subtract line 36 from line 22. This is your adjusted gross income ▶					37			

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Hiring Household Employees

You have a household employee if you hired someone to do household work and that worker is your employee. The worker is your employee if you can control not only what work is done, but how it is done. If the worker is your employee, it does not matter whether the work is full time or part time or that you hired the worker through an agency or from a list provided by an agency or association. It also does not matter whether you pay the worker on an hourly, daily, or weekly basis, or by the job.

Household work is work done in or around your home by the following people.

- Babysitters
- Caretakers
- Cleaning people
- Domestic workers
- Drivers
- Health aides
- Housekeepers
- Maids
- Nannies
- Private nurses
- Yard workers

Workers Who are Not Your Employees

If only the worker can control how the work is done, the worker is not your employee but is self-employed. A self-employed worker usually provides his or her own tools and offers services to the general public in an independent business.

A worker who performs child care services for you in his or her home generally is not your employee.

If an agency provides the worker and controls what work is done and how it is done, the worker is not your employee.

Example

You made an agreement with John Peters to care for your lawn. John runs a lawn care business and offers his services to the general public. He provides his own tools and supplies, and he hires and pays any helpers he needs. Neither John nor his helpers are your household employees.

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Page Last Reviewed or Updated: 13-May-2016