

2008 tax rates and brackets		
For single taxpayers		
If taxable income is at least . . .	But not more than . . .	Your tax is:
\$0	\$8,025	10% of the amount over \$0
\$8,026	\$32,550	\$802.50 plus 15% of the amount over \$8,025
\$32,551	\$78,850	\$4,481.25 plus 25% of the amount over \$32,550
\$78,851	\$164,550	\$16,056.25 plus 28% of the amount over \$78,850
\$164,551	\$357,700	\$40,052.25 plus 33% of the amount over \$164,550
\$357,701	No limit	\$103,791.75 plus 35% of the amount over \$357,700
For married couples filing jointly*		
If taxable income is at least . . .	But not more than . . .	Your tax is:
\$0	\$16,050	10% of the amount over \$0
\$16,051	\$65,100	\$1,605 plus 15% of the amount over \$16,050
\$65,101	\$131,450	\$8,962.50 plus 25% of the amount over \$65,100
\$131,451	\$200,300	\$25,550 plus 28% of the amount over \$131,450
\$200,301	\$357,700	\$44,828 plus 33% of the amount over \$200,300
\$357,701	No limit	\$96,770 plus 35% of the amount over \$357,700
* Or qualifying widow or widower		
For married couples filing separately		
If taxable income is at least . . .	But not more than . . .	Your tax is:
\$0	\$8,025	10% of the amount over \$0
\$8,025	\$32,550	\$802.50 plus 15% of the amount over \$8,025
\$32,551	\$65,725	\$4,481.25 plus 25% of the amount over \$32,550
\$65,726	\$100,150	\$12,775 plus 28% of the amount over \$65,725
\$100,151	\$178,850	\$22,414 plus 33% of the amount over \$100,150
\$178,851	No limit	\$48,385 plus 35% of the amount over \$178,850
For heads of households		
If taxable income is more than . . .	But not more than . . .	Your tax is:
\$0	\$11,450	10% of the amount over \$0
\$11,451	\$43,650	\$1,145 plus 15% of the amount over \$11,450
\$43,651	\$112,650	\$5,975 plus 25% of the amount over \$43,650
\$112,651	\$182,400	\$23,225 plus 28% of the amount over \$112,650
\$182,401	\$357,700	\$42,755 plus 33% of the amount over \$182,400
\$357,701	No limit	\$100,605 plus 35% of the amount over \$357,700