

Tax Tables

1/1/2010

	<u>2009</u>	<u>2010</u>
Value of Exemptions:	\$3,650	\$3,650
Child Tax Credit	\$1,000	\$1,000
Social Security (OASDI):	\$106,800 6.20 %	\$106,800 6.20 %
Medicare:	\$99999999 1.45%	\$99999999 1.45%
Supplemental Rate:	25% / 35% if over 1 million	25% / 35% if over 1 million
Mileage Factors	\$0.55 / \$0.24	\$0.50 / \$0.165
Standard Deduction:		
	MFJ \$11,400	\$11,400
	MFS \$5,700	\$5,700
	HH \$8,350	\$8,400
	SNG \$5,700	\$5,700
<u>Exemption Phaseout*:</u>		
<i>* No phaseout in 2010. In 2009, for each \$2,500 (\$1,250) that AGI exceeds threshold, 2% of exempt. value is lost (in '09, multiply phaseout calc. by 1/3).</i>	MFJ \$250,200	All gone – no longer applicable
	MFS \$125,100	All gone – no longer applicable
	HH \$208,500	All gone – no longer applicable
	SNG \$166,800	All gone – no longer applicable
<u>Itemized Ded. Phaseout*:</u>		
<i>* No phaseout in 2010. In 2009, for each dollar that AGI exceeds threshold, 1% of item. ded. is lost (in '09, limit of 26.67% of total deductions).</i>	MFJ \$166,800	All gone – no longer applicable
	MFS \$ 83,400	All gone – no longer applicable
	HH \$166,800	All gone – no longer applicable
	SNG \$166,800	All gone – no longer applicable
<u>Child Tax Credit Phaseout*:</u>		
<i>* For every \$1,000, or fraction thereof, that AGI exceeds the threshold, \$50 of the child tax credit is lost.</i>	MFJ \$110,000	\$110,000
	MFS \$ 55,000	\$ 55,000
	HH \$ 75,000	\$ 75,000
	SNG \$ 75,000	\$ 75,000

Tax Rates

			<u>Tax Rate</u>	<u>Gup%</u>			<u>Tax Rate</u>	<u>Gup%</u>
Marr. Filing Joint:	\$ 0 -	\$ 16,700	10%	11.11%	\$ 0 -	\$ 16,750	10%	11.11%
	\$ 16,700 -	\$ 67,900	15%	17.65%	\$ 16,750 -	\$ 68,000	15%	17.65%
	\$ 67,900 -	\$ 137,050	25%	33.33%	\$ 68,000 -	\$ 137,300	25%	33.33%
	\$ 137,050 -	\$ 208,850	28%	38.89%	\$ 137,300 -	\$ 209,250	28%	38.89%
	\$ 208,850 -	\$ 372,950	33%	49.25%	\$ 209,250 -	\$ 373,650	33%	49.25%
	\$ 372,950 -	+	35%	53.85%	\$ 373,650 -	+	35%	53.85%
Marr. Filing Sep:	\$ 0 -	\$ 8,350	10%	11.11%	\$ 0 -	\$ 8,375	10%	11.11%
	\$ 8,350 -	\$ 33,950	15%	17.65%	\$ 8,375 -	\$ 34,000	15%	17.65%
	\$ 33,950 -	\$ 68,525	25%	33.33%	\$ 34,000 -	\$ 68,650	25%	33.33%
	\$ 68,525 -	\$ 104,425	28%	38.89%	\$ 68,650 -	\$ 104,625	28%	38.89%
	\$ 104,425 -	\$ 186,475	33%	49.25%	\$ 104,625 -	\$ 186,825	33%	49.25%
	\$ 186,475 -	+	35%	53.85%	\$ 186,825 -	+	35%	53.85%
Head of Household:	\$ 0 -	\$ 11,950	10%	11.11%	\$ 0 -	\$ 11,950	10%	11.11%
	\$ 11,950 -	\$ 45,500	15%	17.65%	\$ 11,950 -	\$ 45,550	15%	17.65%
	\$ 45,500 -	\$ 117,450	25%	33.33%	\$ 45,550 -	\$ 117,650	25%	33.33%
	\$ 117,450 -	\$ 190,200	28%	38.89%	\$ 117,650 -	\$ 190,550	28%	38.89%
	\$ 190,200 -	\$ 372,950	33%	49.25%	\$ 190,550 -	\$ 373,650	33%	49.25%
	\$ 372,950 -	+	35%	53.85%	\$ 373,650 -	+	35%	53.85%
Single Rates:	\$ 0 -	\$ 8,350	10%	11.11%	\$ 0 -	\$ 8,375	10%	11.11%
	\$ 8,350 -	\$ 33,950	15%	17.65%	\$ 8,375 -	\$ 34,000	15%	17.65%
	\$ 33,950 -	\$ 82,250	25%	33.33%	\$ 34,000 -	\$ 82,400	25%	33.33%
	\$ 82,250 -	\$ 171,550	28%	38.89%	\$ 82,400 -	\$ 171,850	28%	38.89%
	\$ 171,550 -	\$ 372,950	33%	49.25%	\$ 171,850 -	\$ 373,650	33%	49.25%
	\$ 372,950 -	+	35%	53.85%	\$ 373,650 -	+	35%	53.85%