# 2019 Tax Rate Schedules

## Rate Schedule I

Use this schedule if you checked 1 (Single), 2 (Head of household), 3 (Married filing joint), or 5 (Widow(er) with dependent child) under “FILING STATUS”.

<table>
<thead>
<tr>
<th>Less than $10,000</th>
<th>At least –</th>
<th>But less than –</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$10,000</td>
<td>$25,000</td>
</tr>
<tr>
<td></td>
<td>$25,000</td>
<td>$40,000</td>
</tr>
<tr>
<td></td>
<td>$40,000</td>
<td>$60,000</td>
</tr>
<tr>
<td></td>
<td>$60,000</td>
<td></td>
</tr>
</tbody>
</table>

**Example**

With a taxable income of $117,635

\[
\begin{align*}
\text{Income in excess of } & 60,000 = 57,635.00 \\
\times & 0.065 \quad \text{Tax Rate } 60,000 \text{ and above}
\end{align*}
\]

\[
\begin{align*}
\text{Tax on excess of } & 57,635 = 3,746.28 \\
+ & 2,775.00 \quad \text{Tax on } 60,000
\end{align*}
\]

\[
\begin{align*}
\text{Total Tax on } & 117,635 = 6,521.00
\end{align*}
\]

## Rate Schedule II

Use this schedule if you checked box 4 (Married filing separately) under “FILING STATUS”.

<table>
<thead>
<tr>
<th>Less than $5,000</th>
<th>At least –</th>
<th>But less than –</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$5,000</td>
<td>$12,500</td>
</tr>
<tr>
<td></td>
<td>$12,500</td>
<td>$20,000</td>
</tr>
<tr>
<td></td>
<td>$20,000</td>
<td>$30,000</td>
</tr>
<tr>
<td></td>
<td>$30,000</td>
<td></td>
</tr>
</tbody>
</table>

**Example**

With a taxable income of $118,460

\[
\begin{align*}
\text{Income in excess of } & 30,000 = 88,460.00 \\
\times & 0.065 \quad \text{Tax Rate } 30,000 \text{ and above}
\end{align*}
\]

\[
\begin{align*}
\text{Tax on excess of } & 88,460 = 5,750.00 \\
+ & 1,387.50 \quad \text{Tax on } 30,000
\end{align*}
\]

\[
\begin{align*}
\text{Total Tax on } & 118,460 = 7,138.00
\end{align*}
\]