

**WORKSHEET #1**  
*(Answer Key)*

**Tax Brackets—2002 Taxable Income**

Joint return	Rate	Tax Liability	Single taxpayer	Rate	Tax Liability
\$0-\$12,000	10%	<b>\$0-\$1,200</b>	\$0-\$6,000	10%	<b>\$0-\$600</b>
12,000-46,700	15	<b>1,800-7,005</b>	6,000-27,950	15	<b>900-4,192.5</b>
46,700-112,850	27	<b>12,609-30,469.50</b>	27,950-67,700	27	<b>7,546.50-18,279</b>
112,850-171,950	30	<b>33,855-51,585</b>	67,700-141,250	30	<b>20,310-42,375</b>
171,950-307,050	35	<b>60,182.50-107,467.50</b>	141,250-307,050	35	<b>49,437.50-107,467.50</b>
307,050 and up	38.6	<b>118,521.30 &amp; up</b>	307,050 and up	38.6	<b>118,521.30 &amp; up</b>