

## Federal Individual Tax Rates and Brackets for 2009

The indexing factor for federal tax credits and brackets for 2009 is 2.5%. Consequently, the following federal tax rates and brackets will be in effect for individuals for the 2009 tax year:

Income level	Federal tax rate
\$10,100-\$38,832	15%
\$38,833-\$77,664	22%
\$77,665-\$126,264	26%
Above \$126,264	29%

There is no change in federal individual tax rates for 2009.