

## U.S. CORPORATE INCOME TAX RATES 2013

<b>Taxable income</b>			
<u>from</u>	<u>to</u>	<u>tax rate</u>	
\$ 0	\$ 50,000	15 %	The tax rates are progressive and reach the maximum tax rate of 35 % at a taxable income of \$10 million. Taxable income of more than \$ 100,000 causes the lower progression levels of 34 % or 35 % to be raised to a tax rate of 39 % or 38 % with taxable income between \$ 100,000 and \$ 335,000 or \$ 15 million and \$ 18.33 million (Recapture of Lower Bracket Benefits). Thus, the marginal tax rate in these brackets is 39 % or 38 %.
\$ 50,001	\$ 75,000	25 %	
\$ 75,001	\$ 100,000	34 %	
\$ 100,001	\$ 335,000	39 %	
\$ 335,001	\$ 10,000,000	34 %	
\$ 10,000,001	\$ 15,000,000	35 %	
\$ 15,000,001	\$ 18,333,333	38 %	
\$ 18,333,334		35 %	

<b>Alternative Minimum Tax</b>	20 %
<b>Accumulated Earnings Tax</b>	
With improper accumulation to delay dividend taxation;	
In addition to the U.S. corporate income tax	15 %