2011 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	The Tax Is Of the Amount Over
0	8,500	10%	$0
8,500	34,500	$850.00 + 15%	$8,500
34,500	83,600	$4,750.00 + 25%	$34,500
83,600	174,400	$17,025.00 + 28%	$83,600
174,400	379,150	$42,449.00 + 33%	$174,400
379,150	—	$110,016.50 + 35%	$379,150

For Married Taxpayers Filing Joint Returns

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	The Tax Is Of the Amount Over
0	17,000	10%	$0
17,000	69,000	$1,700.00 + 15%	$17,000
69,000	139,350	$9,500.00 + 25%	$69,000
139,350	212,300	$27,087.50 + 28%	$139,350
212,300	379,150	$47,513.50 + 33%	$212,300
379,150	—	$102,574.00 + 35%	$379,150

For Married Taxpayers Filing Separate Returns

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	The Tax Is Of the Amount Over
0	8,500	10%	$0
8,500	34,500	$850.00 + 15%	$8,500
34,500	69,675	$4,750.00 + 25%	$34,500
69,675	106,150	$13,543.75 + 28%	$69,675
106,150	189,575	$23,756.75 + 33%	$106,150
189,575	—	$51,287.00 + 35%	$189,575

For Individuals Filing as Head of Household

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	The Tax Is Of the Amount Over
0	12,150	10%	$0
12,150	46,250	$1,215.00 + 15%	$12,150
46,250	119,400	$6,330.00 + 25%	$46,250
119,400	193,350	$24,617.50 + 28%	$119,400
193,350	379,150	$45,323.50 + 33%	$193,350
379,150	—	$106,637.50 + 35%	$379,150

Capital Gains and Qualified Dividends

	Taxpayers in 15% Bracket or Below (%)	Taxpayers Above the 15% Bracket (%)
Short-Term Capital Gains	taxed as income	taxed as income
Long-Term Capital Gains*	0	15
Qualified Dividends	0	15
Collectibles**	28 maximum	28 maximum
Real Estate Unrealized Gain (Section 1250 Property)	15 maximum	25 maximum

**For investments held longer than one year.*
***Includes art, rugs, jewelry, precious metals or gemstones, stamps or coins, fine wines and antiques.*

Kiddie Tax

Unearned Income of Minor Children (under age 19 and ages 19–23 in certain circumstances)	
First $950	0%
Next $950	10%
Over $1,900	parent's rate