2013 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	Of the Amount Over
0	8,925	$0 + 10%	$0
8,925	36,250	$892.50 + 15%	$8,925
36,250	87,850	$4,991.25 + 25%	$36,250
87,850	183,250	$17,891.25 + 28%	$87,850
183,250	398,350	$44,603.25 + 33%	$183,250
398,350	400,000	$115,586.25 + 35%	$398,350
400,000	—	$116,163.75 + 39.6%	$400,000

For Married Taxpayers Filing Joint Returns

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	Of the Amount Over
0	17,850	0 + 10%	$0
17,850	72,500	$1,785 + 15%	$17,850
72,500	146,400	$9,982.50 + 25%	$72,500
146,400	223,050	$28,457.50 + 28%	$146,400
223,050	398,350	$49,919.50 + 33%	$223,050
398,350	450,000	$107,768.50 + 35%	$398,350
450,000	—	$125,846.00 + 39.6%	$450,000

For Married Taxpayers Filing Separate Returns

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	Of the Amount Over
0	8,925	0 + 10%	$0
8,925	36,250	$892.50 + 15%	$8,925
36,250	73,200	$4,991.25 + 25%	$36,250
73,200	111,525	$14,228.75 + 28%	$73,200
111,525	199,175	$24,959.75 + 33%	$111,525
199,175	225,000	$53,884.25 + 35%	$199,175
225,000	—	$62,923.00 + 39.6%	$225,000

For Individuals Filing as Head of Household

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	Of the Amount Over
0	12,750	0 + 10%	$0
12,750	48,600	1,275 + 15%	$12,750
48,600	125,450	$6,652.50 + 25%	$48,600
125,450	203,150	$25,865.00 + 28%	$125,450
203,150	398,350	$47,621.00 + 33%	$203,150
398,350	425,000	$112,037.00 + 35%	$398,350
425,000	—	$121,364.50 + 39.6%	$425,000

Capital Gains and Qualified Dividends

	Taxpayers in 15% Bracket or Below (%)	Taxpayers in the 25% to 35% Brackets* (%)	Taxpayers in the 39.6% Bracket* (%)
Short-Term Capital Gains	taxed as income	taxed as income	taxed as income
Long-Term Capital Gains**	0	15	20
Qualified Dividends	0	15	20
Collectibles***	28 maximum	28 maximum	28
Real Estate Unrealized Gain (Section 1250 Property)	15 maximum	25 maximum	25 maximum

**May also be subject to the 3.8% Net Investment Income Tax (NIIT).*
***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 $1,000	0%
Next $1,000	child's rate
Over $2,000	parent's rate

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