2015 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	9,225	$0 + 10%	$0
9,225	37,450	$922.50 + 15%	$9,225
37,450	90,750	$5,156.25 + 25%	$37,450
90,750	189,300	$18,481.25 + 28%	$90,750
189,300	411,500	$46,075.25 + 33%	$189,300
411,500	413,200	$119,401.25 + 35%	$411,500
413,200	—	$119,996.25 + 39.6%	$413,200

For Married Taxpayers Filing Joint Returns

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	18,450	$0 + 10%	$0
18,450	74,900	$1,845.00 + 15%	$18,450
74,900	151,200	$10,312.50 + 25%	$74,900
151,200	230,450	$29,387.50 + 28%	$151,200
230,450	411,500	$51,577.50 + 33%	$230,450
411,500	464,850	$111,324.00 + 35%	$411,500
464,850	—	$129,996.50 + 39.6%	$464,850

For Married Taxpayers Filing Separate Returns

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	9,225	$0 + 10%	$0
9,225	37,450	$922.50 + 15%	$9,225
37,450	75,600	$5,156.25 + 25%	$37,450
75,600	115,225	$14,693.75 + 28%	$75,600
115,225	205,750	$25,788.75 + 33%	$115,225
205,750	232,425	$55,662.00 + 35%	$205,750
232,425	—	$64,998.25 + 39.6%	$232,425

For Individuals Filing as Head of Household

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	13,150	$0 + 10%	$0
13,150	50,200	$1,315.00 + 15%	$13,150
50,200	129,600	$6,872.50 + 25%	$50,200
129,600	209,850	$26,722.50 + 28%	$129,600
209,850	411,500	$49,192.50 + 33%	$209,850
411,500	439,000	$115,737.00 + 35%	$411,500
439,000	—	$125,362.00 + 39.6%	$439,000

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 (NII) surtax.*
***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 $1,050	0%
Next $1,050	child's rate
Over $2,100	parent's rate

Revised 1/20/2016.