2016 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	9,275	$0 + 10%	$0
9,275	37,650	$927.50 + 15%	$9,275
37,650	91,150	$5,183.75 + 25%	$37,650
91,150	190,150	$18,558.75 + 28%	$91,150
190,150	413,350	$46,278.75 + 33%	$190,150
413,350	415,050	$119,934.75 + 35%	$413,350
415,050	—	$120,529.75 + 39.6%	$415,050

For Married Taxpayers Filing Joint Returns and Surviving Spouses

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	18,550	$0 + 10%	$0
18,550	75,300	$1,855.00 + 15%	$18,550
75,300	151,900	$10,367.50 + 25%	$75,300
151,900	231,450	$29,517.50 + 28%	$151,900
231,450	413,350	$51,791.50 + 33%	$231,450
413,350	466,950	$111,818.50 + 35%	$413,350
466,950	—	$130,578.50 + 39.6%	$466,950

For Married Taxpayers Filing Separate Returns

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	9,275	$0 + 10%	$0
9,275	37,650	$927.50 + 15%	$9,275
37,650	75,950	$5,183.75 + 25%	$37,650
75,950	115,725	$14,758.75 + 28%	$75,950
115,725	206,675	$25,895.75 + 33%	$115,725
206,675	233,475	$55,909.25 + 35%	$206,675
233,475	—	$65,289.25 + 39.6%	$233,475

For Individuals Filing as Head of Household

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	13,250	$0 + 10%	$0
13,250	50,400	$1,325.00 + 15%	$13,250
50,400	130,150	$6,897.50 + 25%	$50,400
130,150	210,800	$26,835.00 + 28%	$130,150
210,800	413,350	$49,417.00 + 33%	$210,800
413,350	441,000	$116,258.50 + 35%	$413,350
441,000	—	$125,936.00 + 39.6%	$441,000

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