2017 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	9,325	$0 + 10%	$0
9,325	37,950	$932.50 + 15%	$9,325
37,950	91,900	$5,226.25 + 25%	$37,950
91,900	191,650	$18,713.75 + 28%	$91,900
191,650	416,700	$46,643.75 + 33%	$191,650
416,700	418,400	$120,910.25 + 35%	$416,700
418,400	—	$121,505.25 + 39.6%	$418,400

For Married Taxpayers Filing Joint Returns and Surviving Spouses

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	18,650	$0 + 10%	$0
18,650	75,900	$1,865.00 + 15%	$18,650
75,900	153,100	$10,452.50 + 25%	$75,900
153,100	233,350	$29,752.50 + 28%	$153,100
233,350	416,700	$52,222.50 + 33%	$233,350
416,700	470,700	$112,728.00 + 35%	$416,700
470,700	—	$131,628.00 + 39.6%	$470,700

For Married Taxpayers Filing Separate Returns

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	9,325	$0 + 10%	$0
9,325	37,950	$932.50 + 15%	$9,325
37,950	76,550	$5,226.25 + 25%	$37,950
76,550	116,675	$14,876.25 + 28%	$76,550
116,675	208,350	$26,111.25 + 33%	$116,675
208,350	235,350	$56,364.00 + 35%	$208,350
235,350	—	$65,814.00 + 39.6%	$235,350

For Individuals Filing as Head of Household

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
0	13,350	$0 + 10%	$0
13,350	50,800	$1,335.00 + 15%	$13,350
50,800	131,200	$6,952.50 + 25%	$50,800
131,200	212,500	$27,052.50 + 28%	$131,200
212,500	416,700	$49,816.50 + 33%	$212,500
416,700	444,550	$117,202.50 + 35%	$416,700
444,550	—	$126,950.00 + 39.6%	$444,550

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