2014 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	Of the Amount Over
0	9,075	$0 + 10%	$0
9,075	36,900	$907.50 + 15%	$9,075
36,900	89,350	$5,081.25 + 25%	$36,900
89,350	186,350	$18,193.75 + 28%	$89,350
186,350	405,100	$45,353.75 + 33%	$186,350
405,100	406,750	$117,541.25 + 35%	$405,100
406,750	—	$118,118.75 + 39.6%	$406,750

For Married Taxpayers Filing Joint Returns

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	Of the Amount Over
0	18,150	$0 + 10%	$0
18,150	73,800	$1,815.00 + 15%	$18,150
73,800	148,850	$10,162.50 + 25%	$73,800
148,850	226,850	$28,925.00 + 28%	$148,850
226,850	405,100	$50,765.00 + 33%	$226,850
405,100	457,600	$109,587.50 + 35%	$405,100
457,600	—	$127,962.50 + 39.6%	$457,600

For Married Taxpayers Filing Separate Returns

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	Of the Amount Over
0	9,075	$0 + 10%	$0
9,075	36,900	$907.50 + 15%	$9,075
36,900	74,425	$5,081.25 + 25%	$36,900
74,425	113,425	$14,462.50 + 28%	$74,425
113,425	202,550	$25,382.50 + 33%	$113,425
202,550	228,800	$54,793.75 + 35%	$202,550
228,800	—	$63,981.25 + 39.6%	$228,800

For Individuals Filing as Head of Household

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	Of the Amount Over
0	12,950	$0 + 10%	$0
12,950	49,400	$1,295.00 + 15%	$12,950
49,400	127,550	$6,762.50 + 25%	$49,400
127,550	206,600	$26,300.00 + 28%	$127,550
206,600	405,100	$48,434.00 + 33%	$206,600
405,100	432,200	$113,939.00 + 35%	$405,100
432,200	—	$123,424.00 + 39.6%	$432,200

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 $1,000	0%
Next $1,000	child's rate
Over $2,000	parent's rate