

2015 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income		The Tax Is	
Over (\$)	But Not Over (\$)		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		The Tax Is	
Over (\$)	But Not Over (\$)		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		The Tax Is	
Over (\$)	But Not Over (\$)		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	—	\$64,989.25 + 39.6%	\$232,425

For Individuals Filing as Head of Household

Taxable Income		The Tax Is	
Over (\$)	But Not Over (\$)		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 \$1,000	0%
Next \$1,050	child's rate
Over \$2,100	parent's rate