

2023 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income		The Tax Is	
Over	But Not Over		Of the Amount Over
\$0	\$11,000	\$0 + 10%	\$0
\$11,000	\$44,725	\$1,100 + 12%	\$11,000
\$44,725	\$95,375	\$5,147 + 22%	\$44,725
\$95,375	\$182,100	\$16,290 + 24%	\$95,375
\$182,100	\$231,250	\$37,104 + 32%	\$182,100
\$231,250	\$578,125	\$52,832 + 35%	\$231,250
\$578,125	—	\$174,238.25 + 37%	\$578,125

For Married Taxpayers Filing Joint Returns and Surviving Spouses

Taxable Income		The Tax Is	
Over	But Not Over		Of the Amount Over
\$0	\$22,000	\$0 + 10%	\$0
\$22,000	\$89,450	\$2,200 + 12%	\$22,000
\$89,450	\$190,750	\$10,294 + 22%	\$89,450
\$190,750	\$364,200	\$32,580 + 24%	\$190,750
\$364,200	\$462,500	\$74,208 + 32%	\$364,200
\$462,500	\$693,750	\$105,664 + 35%	\$462,500
\$693,750	—	\$186,601.50 + 37%	\$693,750

For Married Taxpayers Filing Separate Returns

Taxable Income		The Tax Is	
Over	But Not Over		Of the Amount Over
\$0	\$11,000	\$0 + 10%	\$0
\$11,000	\$44,725	\$1,100 + 12%	\$11,000
\$44,725	\$95,375	\$5,147 + 22%	\$44,725
\$95,375	\$182,100	\$16,290 + 24%	\$95,375
\$182,100	\$231,250	\$37,104 + 32%	\$182,100
\$231,250	\$346,875	\$52,832 + 35%	\$231,250
\$346,875	—	\$93,300.75 + 37%	\$346,875

For Individuals Filing as Head of Household

Taxable Income		The Tax Is	
Over	But Not Over		Of the Amount Over
\$0	\$15,700	\$0 + 10%	\$0
\$15,700	\$59,850	\$1,570 + 12%	\$15,700
\$59,850	\$95,350	\$6,868 + 22%	\$59,850
\$95,350	\$182,100	\$14,678 + 24%	\$95,350
\$182,100	\$231,250	\$35,498 + 32%	\$182,100
\$231,250	\$578,100	\$51,226 + 35%	\$231,250
\$578,100	—	\$172,623.50 + 37%	\$578,100

Capital Gains and Qualified Dividends

	Maximum Taxable Income		
	Up to \$44,625	\$44,626–\$492,300*	Over \$492,300*
Single	Up to \$44,625	\$44,626–\$492,300*	Over \$492,300*
Married Filing Joint	Up to \$89,250	\$89,251–\$553,850*	Over \$553,850*
Married Filing Sep	Up to \$44,625	\$44,626–\$276,900*	Over \$276,900*
Head of Household	Up to \$59,750	\$59,751–\$523,050*	Over \$523,050*
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.

Estates and Trusts Tax Rates

First \$2,900	10%
\$2,900–\$10,550	24%
\$10,550–\$14,450	35%
Over \$14,450	37%