2024 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income Over	But Not Over	The Tax Is	Of the Amount Over
$0	$11,600	$0 + 10%	$0
$11,600	$47,150	$1,160 + 12%	$11,600
$47,150	$100,525	$5,426 + 22%	$47,150
$100,525	$191,950	$17,168.50 + 24%	$100,525
$191,950	$243,725	$39,110.50 + 32%	$191,150
$243,725	$609,350	$55,678.50 + 35%	$243,725
$609,350	—	$183,647.25 + 37%	$609,350

For Married Taxpayers Filing Joint Returns and Surviving Spouses

Taxable Income Over	But Not Over	The Tax Is	Of the Amount Over
$0	$23,200	$0 + 10%	$0
$23,200	$94,300	$2,320 + 12%	$23,200
$94,300	$201,050	$10,852 + 22%	$94,300
$201,050	$383,900	$34,337 + 24%	$201,050
$383,900	$487,450	$78,221 + 32%	$383,900
$487,450	$731,200	$111,357 + 35%	$487,450
$731,200	—	$196,669.50 + 37%	$731,200

For Married Taxpayers Filing Separate Returns

Taxable Income Over	But Not Over	The Tax Is	Of the Amount Over
$0	$11,600	$0 + 10%	$0
$11,600	$47,150	$1,160 + 12%	$11,600
$47,150	$100,525	$5,426 + 22%	$47,150
$100,525	$191,950	$17,168.50 + 24%	$100,525
$191,950	$243,725	$39,110.50 + 32%	$191,150
$243,725	$365,600	$55,678.50 + 35%	$243,725
$365,600	—	$98,334.75 + 37%	$365,600

For Individuals Filing as Head of Household

Taxable Income Over	But Not Over	The Tax Is	Of the Amount Over
$0	$16,550	$0 + 10%	$0
$16,550	$63,100	$1,655 + 12%	$16,550
$63,100	$100,500	$7,241 + 22%	$63,100
$100,500	$191,950	$15,469 + 24%	$100,500
$191,950	$243,700	$37,417 + 32%	$191,150
$243,700	$609,350	$53,977 + 35%	$243,700
$609,350	—	$181,954.50 + 37%	$609,350

Capital Gains and Qualified Dividends

	Maximum Taxable Income		
Single	**Up to $47,025**	**$47,026–$518,900***	**Over $518,900***
Married Filing Joint	**Up to $94,050**	**$94,051–$583,750***	**Over $583,750***
Married Filing Sep	**Up to $47,025**	**$47,026–$291,850***	**Over $291,850***
Head of Household	**Up to $63,000**	**$63,001–$551,350***	**Over $551,350***
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 $3,100	10%
$3,101–$11,150	24%
$11,151–$15,200	35%
Over $15,200	37%