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2019 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income Over	Taxable Income But Not Over	The Tax Is	Of the Amount Over
$0	$9,700	$0 + 10%	$0
$9,700	$39,475	$970 + 12%	$9,700
$39,475	$84,200	$4,543 + 22%	$39,475
$84,200	$160,725	$14,382.50 + 24%	$84,200
$160,725	$204,100	$32,748.50 + 32%	$160,725
$204,100	$510,300	$46,628.50 + 35%	$204,100
$510,300	—	$153,798.50 + 37%	$510,300

For Married Taxpayers Filing Joint Returns and Surviving Spouses

Taxable Income Over	Taxable Income But Not Over	The Tax Is	Of the Amount Over
$0	$19,400	$0 + 10%	$0
$19,400	$78,950	$1,940 + 12%	$19,400
$78,950	$168,400	$9,086 + 22%	$78,950
$168,400	$321,450	$28,765 + 24%	$168,400
$321,450	$408,200	$65,497 + 32%	$321,450
$408,200	$612,350	$93,257 + 35%	$408,200
$612,350	—	$164,709.50 + 37%	$612,350

For Married Taxpayers Filing Separate Returns

Taxable Income Over	Taxable Income But Not Over	The Tax Is	Of the Amount Over
$0	$9,700	$0 + 10%	$0
$9,700	$39,475	$970 + 12%	$9,700
$39,475	$84,200	$4,543 + 22%	$39,475
$84,200	$160,725	$14,382.50 + 24%	$84,200
$160,725	$204,100	$32,748.50 + 32%	$160,725
$204,100	$306,175	$46,628.50 + 35%	$204,100
$306,175	—	$82,354.75 + 37%	$306,175

For Individuals Filing as Head of Household

Taxable Income Over	Taxable Income But Not Over	The Tax Is	Of the Amount Over
$0	$13,850	$0 + 10%	$0
$13,850	$52,850	$1,385 + 12%	$13,850
$52,850	$84,200	$6,065 + 22%	$52,850
$84,200	$160,700	$12,962 + 24%	$84,200
$160,700	$204,100	$31,322 + 32%	$160,700
$204,100	$510,300	$45,210 + 35%	$204,100
$510,300	—	$152,380 + 37%	$510,300

Capital Gains and Qualified Dividends

	Maximum Taxable Income		
Single	**Below $39,375**	**$39,375–$434,550***	**Over $434,550***
Married Filing Joint	**Below $78,750**	**$78,750–$488,850***	**Over $488,850***
Married Filing Sep	**Below $39,375**	**$39,375–$244,425***	**Over $244,425***
Head of Household	**Below $52,750**	**$52,750–$461,700***	**Over $461,700***
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 $2,600	10%
$2,600–$9,300	24%
$9,300–$12,750	35%
Over $12,750	37%