

2021 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income Over	But Not Over	The Tax Is	Of the Amount Over
$0	$9,950	$0 + 10%	$0
$9,950	$40,525	$995 + 12%	$9,950
$40,525	$86,375	$4,664 + 22%	$40,525
$86,375	$164,925	$14,751 + 24%	$86,375
$164,925	$209,425	$33,603 + 32%	$164,925
$209,425	$523,600	$47,843 + 35%	$209,425
$523,600	—	$157,804.25 + 37%	$523,600

For Married Taxpayers Filing Joint Returns and Surviving Spouses

Taxable Income Over	But Not Over	The Tax Is	Of the Amount Over
$0	$19,900	$0 + 10%	$0
$19,900	$81,050	$1,990 + 12%	$19,900
$81,050	$172,750	$9,328 + 22%	$81,050
$172,750	$329,850	$29,502 + 24%	$172,750
$329,850	$418,850	$67,206 + 32%	$329,850
$418,850	$628,300	$95,686 + 35%	$418,850
$628,300	—	$168,993.50 + 37%	$628,300

For Married Taxpayers Filing Separate Returns

Taxable Income Over	But Not Over	The Tax Is	Of the Amount Over
$0	$9,950	$0 + 10%	$0
$9,950	$40,525	$995 + 12%	$9,950
$40,525	$86,375	$4,664 + 22%	$40,525
$86,375	$164,925	$14,751 + 24%	$86,375
$164,925	$209,425	$33,603 + 32%	$164,925
$209,425	$314,150	$47,843 + 35%	$209,425
$314,150	—	$84,496.75 + 37%	$314,150

For Individuals Filing as Head of Household

Taxable Income Over	But Not Over	The Tax Is	Of the Amount Over
$0	$14,200	$0 + 10%	$0
$14,200	$54,200	$1,420 + 12%	$14,200
$54,200	$86,350	$6,220 + 22%	$54,200
$86,350	$164,900	$13,293 + 24%	$86,350
$164,900	$209,400	$32,145 + 32%	$164,900
$209,400	$523,600	$46,385 + 35%	$209,400
$523,600	—	$156,355 + 37%	$523,600

Capital Gains and Qualified Dividends

	Maximum Taxable Income		
Single Married Filing Joint Married Filing Sep Head of Household	**Below $40,400 Below $80,800 Below $40,400 Below $54,100**	**$40,400–$445,850* $80,800–$501,600* $40,400–$250,800* $54,100–$473,750***	**Over $445,850* Over $501,600* Over $250,800* Over $473,750***
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 $2,650	10%
$2,650–$9,550	24%
$9,550–$13,050	35%
Over $13,050	37%