

2024 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income		The Tax Is	
Over	But Not Over		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		The Tax Is	
Over	But Not Over		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		The Tax Is	
Over	But Not Over		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		The Tax Is	
Over	But Not Over		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		
	Up to \$47,025	\$47,026–\$518,900*	Over \$518,900*
Single	Up to \$47,025	\$47,051–\$583,750*	Over \$583,750*
Married Filing Joint	Up to \$94,050	\$47,026–\$291,850*	Over \$291,850*
Married Filing Sep	Up to \$47,025	\$63,001–\$551,350*	Over \$551,350*
Head of Household	Up to \$63,000		
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%