

2023 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income Over	Taxable Income But Not Over	The Tax Is	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 Over	Taxable Income But Not Over	The Tax Is	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 Over	Taxable Income But Not Over	The Tax Is	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 Over	Taxable Income But Not Over	The Tax Is	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		
Single	**Below $44,625**	**$44,625–$492,300***	**Over $492,300***
Married Filing Joint	**Below $89,250**	**$89,250–$553,850***	**Over $553,850***
Married Filing Sep	**Below $44,625**	**$44,625–$276,900***	**Over $276,900***
Head of Household	**Below $59,750**	**$59,750–$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%