2010 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	Of the Amount Over
0	8,375	10%	$0
8,375	34,000	$837.50 + 15%	$8,375
34,000	82,400	$4,681.25 + 25%	$34,000
82,400	171,850	$16,781.25 + 28%	$82,400
171,850	373,650	$41,827.25 + 33%	$171,850
373,650	—	$108,421.25 + 35%	$373,650

For Married Taxpayers Filing Joint Returns

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	Of the Amount Over
0	16,750	10%	$0
16,750	68,000	$1,675.00 + 15%	$16,750
68,000	137,300	$9,362.50 + 25%	$68,000
137,300	209,250	$26,687.50 + 28%	$137,300
209,250	373,650	$46,833.50 + 33%	$209,250
373,650	—	$101,085.00 + 35%	$373,650

For Married Taxpayers Filing Separate Returns

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	Of the Amount Over
0	8,375	10%	$0
8,375	34,000	$837.50 + 15%	$8,375
34,000	68,650	$4,681.25 + 25%	$34,000
68,650	104,625	$13,343.75 + 28%	$68,650
104,625	186,825	$23,416.75 + 33%	$104,625
186,825	—	$50,542.75 + 35%	$186,825

For Individuals Filing as Head of Household

Taxable Income Over ($)	Taxable Income But Not Over ($)	The Tax Is	Of the Amount Over
0	11,950	10%	$0
11,950	45,550	$1,195.00 + 15%	$11,950
45,550	117,650	$6,235.00 + 25%	$45,550
117,650	190,550	$24,260.00 + 28%	$117,650
190,550	373,650	$44,672.00 + 33%	$190,550
373,650	—	$105,095.00 + 35%	$373,650

Capital Gains and Qualified Dividends

	Taxpayers in 15% Bracket or Below (%)	Taxpayers Above the 15% Bracket (%)
Short-Term Capital Gains	taxed as income	taxed as income
Long-Term Capital Gains*	0	15
Qualified Dividends	0	15
Collectibles**	28 maximum	28 maximum
Real Estate Depreciation Recapture (Section 1250 Property)	25 maximum	25 maximum

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 19–24 in certain circumstances)	
First $950	0%
Next $950	10%
Over $1,900	parent's rate