

2012 Tax Rate Schedules

Table 1—Section 1(a)—Married Individuals Filing Joint Returns and Surviving Spouses

If Taxable Income Is:	The Tax Is:
Not over \$17,400	10% of the taxable income
Over \$17,400 but not over \$70,700	\$1,740 plus 15% of the excess over \$17,400
Over \$70,700 but not over \$142,700	\$9,735 plus 25% of the excess over \$70,700
Over \$142,700 but not over \$217,450	\$27,735 plus 28% of the excess over \$142,700
Over \$217,450 but not over \$388,350	\$48,665 plus 33% of the excess over \$217,450
Over \$388,350	\$105,062 plus 35% of the excess over \$388,350

Table 2—Section 1(b)—Heads of Households

If Taxable Income Is:	The Tax Is:
Not over \$12,400	10% of the taxable income
Over \$12,400 but not over \$47,350	\$1,240 plus 15% of the excess over \$12,400
Over \$47,350 but not over \$122,300	\$6,482.50 plus 25% of the excess over \$47,350
Over \$122,300 but not over \$198,050	\$25,220 plus 28% of the excess over \$122,300
Over \$198,050 but not over \$388,350	\$46,430 plus 33% of the excess over \$198,050
Over \$388,350	\$109,229 plus 35% of the excess over \$388,350

Table 3—Section 1(c)—Single Individuals (Other Than Surviving Spouses and Heads of Households)

If Taxable Income Is:	The Tax Is:
Not over \$8,700	10% of the taxable income
Over \$8,700 but not over \$35,350	\$870 plus 15% of the excess over \$8,700
Over \$35,350 but not over \$85,650	\$4,867.50 plus 25% of the excess over \$35,350
Over \$85,650 but not over \$178,650	\$17,442.50 plus 28% of the excess over \$85,650
Over \$178,650 but not over \$388,350	\$43,482.50 plus 33% of the excess over \$178,650
Over \$388,350	\$112,683.50 plus 35% of the excess over \$388,350

Table 4—Section 1(d)—Married Individuals Filing Separate Returns

If Taxable Income Is:	The Tax Is:
Not over \$8,700	10% of the taxable income
Over \$8,700 but not over \$35,350	\$870 plus 15% of the excess over \$8,700
Over \$35,350 but not over \$71,350	\$4,867.50 plus 25% of the excess over \$35,350
Over \$71,350 but not over \$108,725	\$13,867.50 plus 28% of the excess over \$71,350
Over \$108,725 but not over \$194,175	\$24,332.50 plus 33% of the excess over \$108,725
Over \$194,175	\$52,531 plus 35% of the excess over \$194,175

Table 5—Section 1(e)—Estates and Trusts

If Taxable Income Is:	The Tax Is:
Not over \$2,400	15% of the taxable income
Over \$2,400 but not over \$5,600	\$360 plus 25% of the excess over \$2,400
Over \$5,600 but not over \$8,500	\$1,160 plus 28% of the excess over \$5,600
Over \$8,500 but not over \$11,650	\$1,972 plus 33% of the excess over \$8,500
Over \$11,650	\$3,011.50 plus 35% of the excess over \$11,650

Table 6—Section 1(h)—Capital Gains Rates (Noncorporate Taxpayers)

Category of Gain	Tax Rate
Gain on collectibles	28%
I.R.C. § 1202 gain	28%
Unrecaptured I.R.C. § 1250 gain	25%
Net long-term capital gain*	
If ordinary tax rate is 10% or 15%	0%
If ordinary tax rate is 25%, 28%, 33%, or 35%	15%

* Qualified dividends are taxed at the net long-term capital gain rate.

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Table 7—Section 1(a)—Married Individuals Filing Joint Returns and Surviving Spouses

If Taxable Income Is:	The Tax Is:
Not over \$17,850	10% of the taxable income
Over \$17,850 but not over \$72,500	\$1,785 plus 15% of the excess over \$17,850
Over \$72,500 but not over \$146,400	\$9,982.50 plus 25% of the excess over \$72,500
Over \$146,400 but not over \$223,050	\$28,457.50 plus 28% of the excess over \$146,400
Over \$223,050 but not over \$398,350	\$49,919.50 plus 33% of the excess over \$223,050
Over \$398,350 but not over \$450,000	\$107,768.50 plus 35% of the excess over \$398,350
Over \$450,000	\$125,846 plus 39.6% of the excess over \$450,000

Table 8—Section 1(b)—Heads of Households

If Taxable Income Is:	The Tax Is:
Not over \$12,750	10% of the taxable income
Over \$12,750 but not over \$48,600	\$1,275 plus 15% of the excess over \$12,750
Over \$48,600 but not over \$125,450	\$6,652.50 plus 25% of the excess over \$48,600
Over \$125,450 but not over \$203,150	\$25,865 plus 28% of the excess over \$125,450
Over \$203,150 but not over \$398,350	\$47,621 plus 33% of the excess over \$203,150
Over \$398,350 but not over \$425,000	\$112,037 plus 35% of the excess over \$398,350
Over \$425,000	\$121,364.50 plus 39.6% of the excess over \$425,000

Table 9—Section 1(c)—Single Individuals (Other Than Surviving Spouses and Heads of Households)

If Taxable Income Is:	The Tax Is:
Not over \$8,925	10% of the taxable income
Over \$8,925 but not over \$36,250	\$892.50 plus 15% of the excess over \$8,925
Over \$36,250 but not over \$87,850	\$4,991.25 plus 25% of the excess over \$36,250
Over \$87,850 but not over \$183,250	\$17,891.25 plus 28% of the excess over \$87,850
Over \$183,250 but not over \$398,350	\$44,603.25 plus 33% of the excess over \$183,250
Over \$398,350 but not over \$400,000	\$115,586.25 plus 35% of the excess over \$398,350
Over \$400,000	\$116,163.75 plus 39.6% of the excess over \$400,000

Table 10—Section 1(d)—Married Individuals Filing Separate Returns

If Taxable Income Is:	The Tax Is:
Not over \$8,925	10% of the taxable income
Over \$8,925 but not over \$36,250	\$892.50 plus 15% of the excess over \$8,925
Over \$36,250 but not over \$73,200	\$4,991.25 plus 25% of the excess over \$36,250
Over \$73,200 but not over \$111,525	\$14,228.75 plus 28% of the excess over \$73,200
Over \$111,525 but not over \$199,175	\$24,959.75 plus 33% of the excess over \$111,525
Over \$199,175 but not over \$225,000	\$53,884.25 plus 35% of the excess over \$199,175
Over \$225,000	\$62,923 plus 39.6% of the excess over \$225,000

Table 11—Section 1(e)—Estates and Trusts

If Taxable Income Is:	The Tax Is:
Not over \$2,450	15% of the taxable income
Over \$2,450 but not over \$5,700	\$367.50 plus 25% of the excess over \$2,450
Over \$5,700 but not over \$8,750	\$1,180 plus 28% of the excess over \$5,700
Over \$8,750 but not over \$11,950	\$2,034 plus 33% of the excess over \$8,750
Over \$11,950	\$3,090 plus 39.6% of the excess over \$11,950

Table 12—Section 1(h)—Capital Gains Rates (Noncorporate Taxpayers)

Category of Gain	Tax Rate
Gain on collectibles	28%
I.R.C. § 1202 gain	28%
Unrecaptured I.R.C. § 1250 gain	25%
Net long-term capital gain*	
If ordinary tax rate is 10% or 15%	0%
If ordinary tax rate is 25%, 28%, 33%, or 35%	15%
If ordinary tax rate is 39.6%	20%

* Qualified dividends are taxed at the net long-term capital gain rate.

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Table 13—Section 1(a)—Married Individuals Filing Joint Returns and Surviving Spouses

If Taxable Income Is:	The Tax Is:
Not over \$18,150	10% of the taxable income
Over \$18,150 but not over \$73,800	\$1,815 plus 15% of the excess over \$18,150
Over \$73,800 but not over \$148,850	\$10,162.50 plus 25% of the excess over \$73,800
Over \$148,850 but not over \$226,850	\$28,925 plus 28% of the excess over \$148,850
Over \$226,850 but not over \$405,100	\$50,765 plus 33% of the excess over \$226,850
Over \$405,100 but not over \$457,600	\$109,587.50 plus 35% of the excess over \$405,100
Over \$457,600	\$127,962.50 plus 39.6% of the excess over \$457,600

Table 14—Section 1(b)—Heads of Households

If Taxable Income Is:	The Tax Is:
Not over \$12,950	10% of the taxable income
Over \$12,950 but not over \$49,400	\$1,295 plus 15% of the excess over \$12,950
Over \$49,400 but not over \$127,550	\$6,762.50 plus 25% of the excess over \$49,400
Over \$127,550 but not over \$206,600	\$26,300 plus 28% of the excess over \$127,550
Over \$206,600 but not over \$405,100	\$48,434 plus 33% of the excess over \$206,600
Over \$405,100 but not over \$432,200	\$113,939 plus 35% of the excess over \$405,100
Over \$432,200	\$123,424 plus 39.6% of the excess over \$432,200

Table 15—Section 1(c)—Single Individuals (Other Than Surviving Spouses and Heads of Households)

If Taxable Income Is:	The Tax Is:
Not over \$9,075	10% of the taxable income
Over \$9,075 but not over \$36,900	\$907.50 plus 15% of the excess over \$9,075
Over \$36,900 but not over \$89,350	\$5,081.25 plus 25% of the excess over \$36,900
Over \$89,350 but not over \$186,350	\$18,193.75 plus 28% of the excess over \$89,350
Over \$186,350 but not over \$405,100	\$45,353.75 plus 33% of the excess over \$186,350
Over \$405,100 but not over \$406,750	\$117,541.25 plus 35% of the excess over \$405,100
Over \$406,750	\$118,118.75 plus 39.6% of the excess over \$406,750

Table 16—Section 1(d)—Married Individuals Filing Separate Returns

If Taxable Income Is:	The Tax Is:
Not over \$9,075	10% of the taxable income
Over \$9,075 but not over \$36,900	\$907.50 plus 15% of the excess over \$9,075
Over \$36,900 but not over \$74,425	\$5,081.25 plus 25% of the excess over \$36,900
Over \$74,425 but not over \$113,425	\$14,462.50 plus 28% of the excess over \$74,425
Over \$113,425 but not over 202,550	\$25,382.50 plus 33% of the excess over \$113,425
Over \$202,550 but not over \$228,800	\$54,793.75 plus 35% of the excess over \$202,550
Over \$228,800	\$63,981.25 plus 39.6% of the excess over \$228,800