Single Filers, Federal Tax Brackets and Rates, 2017

| Taxable Income Bracket (income after various adjustments, exemptions, and deductions) | Federal Tax Rate, Ordinary Income | Federal Tax <br> Rate, Long- <br> Term Capital <br> Gains and <br> Qualified <br> Dividends | 15\% of Federal <br> Rate on <br> Ordinary <br> Income | $15 \%$ of Federal <br> Rate on Long- <br> Term Capital <br> Gains and Qualified Dividends |
| :---: | :---: | :---: | :---: | :---: |
| \$0 to \$9,325 | 10\% | 0\% | 1.50\% | 0.00\% |
| \$9,325 to \$37,950 | 15\% | 0\% | 2.25\% | 0.00\% |
| \$37,950 to \$91,900 | 25\% | 15\% | 3.75\% | 2.25\% |
| \$91,900 to \$191,650 | 28\% | 15\% | 4.20\% | 2.25\% |
| \$191,650 to \$416,700 | 33\% | 15\% | 4.95\% | 2.25\% |
| \$416,700 to \$418,400 | 35\% | 15\% | 5.25\% | 2.25\% |
| \$418,400+ | 39.6\% | 20\% | 5.94\% | 3.00\% |

Married Filing Joint, Federal Tax Brackets and Rates, 2017

| Taxable Income Bracket (income after various adjustments, exemptions, and deductions) | Federal Tax Rate, Ordinary Income | Federal Tax Rate, LongTerm Capital Gains and Qualified Dividends | 15\% of Federal <br> Rate on <br> Ordinary <br> Income | 15\% of Federal Rate on LongTerm Capital Gains and Qualified Dividends |
| :---: | :---: | :---: | :---: | :---: |
| \$0 to \$18,650 | 10\% | 0\% | 1.50\% | 0.00\% |
| \$18,650 to \$75,900 | 15\% | 0\% | 2.25\% | 0.00\% |
| \$75,900 to \$153,100 | 25\% | 15\% | 3.75\% | 2.25\% |
| \$153,100 to \$233,350 | 28\% | 15\% | 4.20\% | 2.25\% |
| \$233,350 to \$416,700 | 33\% | 15\% | 4.95\% | 2.25\% |
| \$416,700 to \$470,700 | 35\% | 15\% | 5.25\% | 2.25\% |
| \$470,700+ | 39.6\% | 20\% | 5.94\% | 3.00\% |

Head of Household Filers, Federal Tax Bradkets and Rates, 2017

| Taxable Income Bracket (income after various adjustments, exemptions, and deductions) | Federal Tax Rate, Ordinary Income | Federal Tax <br> Rate, Long- <br> Term Capital <br> Gains and <br> Qualified <br> Dividends | 15\% of Federal <br> Rate on <br> Ordinary <br> Income | 15\% of Federal Rate on LongTerm Capital Gains and Qualified Dividends |
| :---: | :---: | :---: | :---: | :---: |
| \$0 to \$13,350 | 10\% | 0\% | 1.50\% | 0.00\% |
| \$13,350 to \$50,800 | 15\% | 0\% | 2.25\% | 0.00\% |
| \$50,800 to \$131,200 | 25\% | 15\% | 3.75\% | 2.25\% |
| \$131,200 to \$212,500 | 28\% | 15\% | 4.20\% | 2.25\% |
| \$212,500 to \$416,700 | 33\% | 15\% | 4.95\% | 2.25\% |
| \$416,700 to \$444,500 | 35\% | 15\% | 5.25\% | 2.25\% |
| \$444,550+ | 39.6\% | 20\% | 5.94\% | 3.00\% |

Source: Internal Revenue Service (IRS), https://www.irs.gov/pub/irs-drop/rp-16-55.pdf

