

ORDINARY, LONG-TERM CAPITAL & QUALIFIED DIVIDEND RATES: INDIVIDUAL VS. MARRIED FILING JOINTLY

Individual		
Income Up To...	Ordinary Income Tax Rate	Capital Gains Tax Rate
\$9,700	10%	0%
\$39,375	12%	
\$39,475		15%
\$84,200	22%	
\$160,725	24%	
\$200,000*	32%	
\$204,100		18.8%
\$434,550	35%	
\$510,300		23.8%
\$510,300+	37%	

Married Filing Jointly		
Income Up To...	Ordinary Income Tax Rate	Capital Gains Tax Rate
\$19,400	10%	0%
\$78,750	12%	
\$78,950		15%
\$168,400	22%	
\$250,000*	24%	
\$321,450		18.8%
\$408,200	32%	
\$488,850	35%	
\$612,350		23.8%
\$612,350+	37%	