2013
TAX RATE SCHEDULES
INDIVIDUAL TAXPAYERS

Single [§1(c)]:

If taxable income is:	The tax is:
Not over $8,925	10% of 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.

Head of Household [§1(b)]:

If taxable income is:	The tax is:
Not over $12,750	10% of taxable income.
Over $12,750 but not over $48,600	$1,275.00, 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	$25,865.00, plus 28% of the excess over $125,450.
Over $203,150 but not over $398,350	$47,621.00, plus 33% of the excess over $203,150.
Over $398,350 but not over $425,000	$112,037.00, plus 35% of the excess over $398,350.
Over $425,000	$121,364.50, plus 39.6% of the excess over $425,000.

Married, Filing Joint and Surviving Spouse [§1(a)]:

If taxable income is:	The tax is:
Not over $17,850	10% of taxable income.
Over $17,850 but not over $72,500	$1,785.00, 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	$125,846.00, plus 39.6% of the excess over $450,000.

Married, Filing Separate [§1(d)]:

If taxable income is:	The tax is:
Not over $8,925	10% of 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	$62,923.00, plus 39.6% of the excess over $225,000.

Capital Gains and Dividends

Capital gains and losses are assigned to baskets. Five possible tax rates will apply to most capital gains and losses:

- Ordinary income tax rates (up to 39.6% in 2013) for gains on assets held one year or less.
- 28% rate on collectibles gains and includible Sec. 1202 gains
- 20% rate on gains on assets held for more than one year and qualified dividends (for taxpayers whose regular tax bracket is 39.6%)
- 15% rate on gains on assets held for more than one year and qualified dividends (for taxpayers whose regular tax bracket is higher than 15% and less than 39.6%)
- 0% rate on gains on assets held for more than one year and qualified dividends (for taxpayers whose regular tax bracket is not higher than 15%)

Note: The net investment income of higher income taxpayers (modified AGI greater than $200,000 for single and $250,000 for married filing jointly) also may be subject to an additional tax of 3.8%. Net investment income includes dividends and capital gains, along with other types of investment income.