Ordinary Income, Long-Term Capital Gains and Qualified Dividend Rates

(Individual vs. Married Filing Jointly)

Individual		
Income Up To	Ordinary Income Tax Rate	Capital Gains Tax Rate
$9,875	10%	0%
$40,000	12%	
$40,125		15%
$85,525	22%	
$163,300	24%	
$200,000*	32%	
$207,350		18.88%**
$441,500	35%	
$518,400		23.8%**
$518,401+	37%	

Married Filing Jointly		
Income Up To	Ordinary Income Tax Rate	Capital Gains Tax Rate
$19,750	10%	0%
$80,000	12%	
$80,250		15%
$171,050	22%	
$250,000*	24%	
$326,600		18.88%**
$414,700	32%	
$496,600	35%	
$622,050		23.8%**
$622,051+	37%	

*Based on AGI instead of taxable income
**Includes the 3.8% Medicare Surtax on Net Investment Income

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