

Federal Income Tax Rates (2017)

Single Individual	
Taxable Income	Tax
Not over \$9,325	10% of taxable income
Over \$9,325, but not over \$37,950	\$932.50 plus 15% of excess over \$9,325
Over \$37,950, but not over \$91,900	\$5,226.25 plus 25% of excess over \$37,950
Over \$91,900, but not over \$191,650	\$18,713.75 plus 28% of excess over \$91,900
Over \$191,650, but not over \$416,700	\$46,643.75 plus 33% of excess over \$191,650
Over \$416,700, but not over \$418,400	\$120,910.25 plus 35% of excess over \$416,700
Over \$418,400	\$121,502.25 plus 39.6% of excess over \$418,400

Married Filing Jointly	
Taxable Income	Tax
Not over \$18,650	10% of taxable income
Over \$18,650, but not over \$75,900	\$1,865 plus 15% of excess over \$18,650
Over \$75,900, but not over \$153,100	\$10,452.50 plus 25% of excess over \$75,900
Over \$153,100, but not over \$233,350	\$29,752.25 plus 28% of excess over \$153,100
Over \$233,350, but not over \$416,700	\$52,222.50 plus 33% of excess over \$233,350
Over \$416,700, but not over \$470,700	\$112,728 plus 35% of excess over \$416,700
Over \$470,700	\$131,628 plus 39.6% of excess over \$470,700

Capital Gains	
Income Tax Bracket	Tax Rate (Long Term)
10%	0%
15%	0%
25%	15%
28%	15%
33%	15%
35%	15%
39.6%	20%

Adjusted Tax Thresholds			
Tax	Single	Married	Trust
3.8% NIT	\$200,000	\$250,000	\$12,500
PEP/PEASE	\$259,400	\$311,300	N/A
39.6% Rate	\$418,400	\$470,700	\$12,500