

Individual Tax Brackets

	Married Filing		Head of	Marrieds Filing	Trusts and
Rate	Joint	Single	Household	Separately	Estates
10%	< 19,050	< 9,525	< 13,600	< 9,525	< 2,550
12%	19,050 - 77,400	9,525 - 38,700	13,600 - 51,800	9,525 - 38,700	N/A
22%	77,400 - 165,000	38,700 - 82,500	51,800 - 82,500	38,700 - 82,500	N/A
24%	165,000 - 315,000	82,500 - 157,500	82,500 - 157,500	82,500 - 157,500	2,550 - 9,150
32%	315,000 - 400,000	157,500 - 200,000	157,500 - 200,000	157,500 - 200,000	N/A
35%	400,000 - 600,000	200,000 - 500,000	200,000 - 500,000	200,000 - 300,000	9,150 - 12,500
37%	600,000 +	500,000 +	500,000 +	300,000 +	12,500 +

Long Term Capital Gain Brackets

	Married Filing		Head of	Marrieds Filing	Trusts and
Rate*	Joint	Single	Household	Separately	Estates
0%	< 77,200	< 38,600	< 51,700	< 38,600	< 2,600
15%	77,200 - 479,000	38,600 - 426,700	51,850 - 452,400	38,600 - 239,500	2,600 - 12,700
20%	479,000 +	426,700 +	452,400 +	239,500 +	12,700 +

^{*}Note: An additional 3.8% Net Investment Income Tax may be applicable.

C Corporation Bracket

All income is taxed at 21%