

# 2024 Tax Brackets

IF TAXABLE INCOME IS:	THE TAX IS:
<b>Individual Taxpayers</b>	
Not over \$11,600	10% of the taxable income
Over \$11,600 but not over \$47,150	\$1,160.00 + 12% of amount over \$11,600
Over \$47,150 but not over \$100,525	\$5,426.00 + 22% of amount over \$47,150
Over \$100,525 but not over \$191,950	\$17,168.50 + 24% of amount over \$100,525
Over \$191,950 but not over \$243,725	\$39,110.50 + 32% of amount over \$191,950
Over \$243,725 but not over \$609,350	\$55,678.50 + 35% of amount over \$243,725
Over \$609,350	\$183,647.25 plus 37% of amount over \$609,350

<b>Married Individuals Filing Joint Returns and Surviving Spouses</b>	
Not over \$23,200	10% of the taxable income
Over \$23,200 but not over \$94,300	\$2,320.00 + 12% of amount over \$23,200
Over \$94,300 but not over \$201,050	\$10,852.00 + 22% of amount over \$94,300
Over \$201,050 but not over \$383,900	\$34,337.00 + 24% of amount over \$201,050
Over \$383,900 but not over \$487,450	\$78,221.00 + 32% of amount over \$383,900
Over \$487,450 but not over \$731,200	\$111,357.00 + 35% of amount over \$487,450
Over \$731,200	\$196,669.50 plus 37% of amount over \$731,200

<b>Trusts and Estates</b>	
Not over \$3,100	10% of the taxable income
Over \$3,100 but not over \$11,150	\$310.00 + 24% of the amount over \$3,100
Over \$11,150 but not over \$15,200	\$2,242.00 + 35% of the amount over \$11,150
Over \$15,200	\$3,659.50 + 37% of the amount over \$15,200

IF TAXABLE INCOME IS:	THE TAX IS:
<b>Married Filing Separately</b>	
Not over \$11,600	10% of the taxable income
Over \$11,600 but not over \$47,150	\$1,160.00 + 12% of amount over \$11,600
Over \$47,150 but not over \$100,525	\$5,426.00 + 22% of amount over \$47,150
Over \$100,525 but not over \$191,950	\$17,168.50 + 24% of amount over \$100,525
Over \$191,950 but not over \$243,725	\$39,110.50 + 32% of amount over \$191,950
Over \$243,725 but not over \$365,600	\$55,678.50 + 35% of amount over \$243,725
Over \$365,600	\$98,334.75 plus 37% of amount over \$365,600

<b>Heads of Household</b>	
Not over \$16,550	10% of the taxable income
Over \$16,550 but not over \$63,100	\$1,655.00 + 12% of amount over \$16,550
Over \$63,100 but not over \$100,500	\$7,241.00 + 22% of amount over \$63,100
Over \$100,500 but not over \$191,950	\$15,469.00 + 24% of amount over \$100,500
Over \$191,950 but not over \$243,700	\$37,417.00 + 32% of amount over \$191,950
Over \$243,700 but not over \$609,350	\$53,977.00 + 35% of amount over \$243,700
Over \$609,350	\$181,954.50 plus 37% of amount over \$609,350

<b>Long-Term Capital Gains Rates</b>			
Filing Status	0% Rate	15% Rate	20% Rate
Single	Up to \$47,025	\$47,025-\$518,900	Over \$518,900
Married Filing Jointly	Up to \$94,050	\$94,050-\$583,750	Over \$583,750
Married Filing Separately	Up to \$47,025	\$47,025-\$291,850	Over \$291,850
Head of Household	Up to \$63,000	\$63,000-\$551,350	Over \$551,350

Information gathered from [irs.gov](https://www.irs.gov), where you can obtain [additional information](#). We provide you this information with the understanding that we are not rendering legal, accounting, or tax advice. Please consult your legal or tax advisor concerning such matters.



[klaasfinancial.com](https://www.klaasfinancial.com) | 800-396-0928 | 4707 Perry Ridge Lane, Loves Park, IL 61111-4412 | 5951 McKee Road, Suite 200, Fitchburg, WI 53719-5114

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