

## Qualified Dividends and Long-Term Capital Gains Tax Rates 2024

### Single

Taxable Income		
Over	Not Over	Rate
\$0	\$47,025	0%
\$47,025	\$518,900	15%
\$518,900		20%

### Married Filing Jointly and Qualifying Surviving Spouse

Taxable Income		
Over	Not Over	Rate
\$0	\$94,050	0%
\$94,050	\$583,750	15%
\$583,750		20%

### Married Filing Separately

Taxable Income		
Over	Not Over	Rate
\$0	\$47,025	0%
\$47,025	\$291,850	15%
\$291,850		20%

### Head of Household

Taxable Income		
Over	Not Over	Rate
\$0	\$63,000	0%
\$63,000	\$551,350	15%
\$551,350		20%

Net Investment Income Tax of 3.8% applies if MAGI is over:  
\$200,000 Single or Head of Household  
\$250,000 Married Filing Jointly or Qualifying Surviving Spouse  
\$125,000 Married Filing Separately