

**Table 3: Partial 2021 Federal Income Tax Rate Schedules for Single Filing Status**

<b>If taxable income over:</b>	<b>But not over:</b>	<b>Federal income tax is:</b>
\$0	\$9,950	10% of taxable income
\$9,950	\$40,525	\$995 plus 12% of the amount over \$9,950
\$40,525	\$86,375	\$4,664 plus 22% of the amount over \$40,525
\$86,375	\$164,925	\$14,751 plus 24% of the amount over \$86,375

Note: Above schedule ignores tax on long-term capital gain portion of taxable income.

<b>If taxable income (TI) contains any long-term capital gain and (TI before the long-term capital gain) is over:</b>	<b>But TI (after the long-term capital gain) is not over:</b>	<b>Federal income tax on long-term capital gain is:</b>
\$0	\$40,400	0% of long-term capital gain portion of taxable income
\$40,400	\$445,850	15% of long-term capital gain portion of taxable income