

Current and New Federal Tax Rates

	2012	As of January 1, 2013
Ordinary income	10%, 15%, 25%, 28%, 33%, 35%	15%, 28%, 31%, 36%, 39.6%
Capital gains (generally)	15% maximum; 0% for those in 10% and 15% income tax brackets	20% maximum; 10% for those in 15% income tax bracket (slightly lower rates will generally apply to a sale or exchange of assets acquired after December 31, 2000 and held for more than five years)
Qualified dividends	Taxed at long- term capital gains rate (15% top rate)	Taxed as ordinary income (39.6% top rate)
Medicare contribution tax on unearned income	N/A	3.8% on net investment income for individuals with MAGI over \$200,000 (\$250,000 for married couples filing jointly; \$125,000 for married individuals filing separately)