



Tax Reference Guide

Federal Income Taxes

MARRIED FILING JOINTLY & SURVIVING SPOUSES

Taxable Income	Tax Rate
\$0 — \$19,900	10.0%
\$19,900 — \$81,050	12.0%
\$81,050 — \$172,750	22.0%
\$172,750 — \$329,850	24.0%
\$329,850 — \$418,850	32.0%
\$418,850 — \$628,300	35.0%
Over \$628,300	37.0%

HEAD OF HOUSEHOLD

Taxable Income	Tax Rate
\$0 — \$14,200	10.0%
\$14,200 — \$54,200	12.0%
\$54,200 — \$86,350	22.0%
\$86,350 — \$164,900	24.0%
\$164,900 — \$209,400	32.0%
\$209,400 — \$523,600	35.0%
Over \$523,600	37.0%

UNMARRIED INDIVIDUALS

Taxable Income	Tax Rate
\$0 — \$9,950	10.0%
\$9,950 — \$40,525	12.0%

Standard Deductions

	2021	2020
Single	\$12,550	\$12,400
Married filing jointly	\$25,100	\$24,800
Married filing separately	\$12,550	\$12,400
Head of household	\$18,800	\$18,650
Personal exemption	\$0	\$0

Capital Gains & Dividends

CAPITAL GAINS & DIVIDENDS

Income Tax Bracket: Rate:

0 - 12%	0%
22% - 35%	15%
37%	20%

UNEARNED INCOME MEDICARE CONTRIBUTION TAX

3.8% surtax applied to lower of Net Investment
Income or MAGI over threshold

Filing Status	MAGI	Rate:
Single / Head of Household	\$200,000+	3.8%
Married Filing Jointly / Separately	\$250,000+ / \$125,000+	3.8%

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Table of Contents Tax Reference Guide 2013 Financial Marketing

1. Understanding the eBook Tax Reference Guide 2013 Financial Marketing
 - The Rise of Digital Reading Tax Reference Guide 2013 Financial Marketing
 - Advantages of eBooks Over Traditional Books
2. Identifying Tax Reference Guide 2013 Financial Marketing
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Tax Reference Guide 2013 Financial Marketing
 - User-Friendly Interface
4. Exploring eBook Recommendations from Tax Reference Guide 2013 Financial Marketing
 - Personalized Recommendations
 - Tax Reference Guide 2013 Financial Marketing User Reviews and Ratings
 - Tax Reference Guide 2013 Financial Marketing and Bestseller Lists

5. Accessing Tax Reference Guide 2013 Financial Marketing Free and Paid eBooks
 - Tax Reference Guide 2013 Financial Marketing Public Domain eBooks
 - Tax Reference Guide 2013 Financial Marketing eBook Subscription Services
 - Tax Reference Guide 2013 Financial Marketing Budget-Friendly Options
6. Navigating Tax Reference Guide 2013 Financial Marketing eBook Formats
 - ePub, PDF, MOBI, and More
 - Tax Reference Guide 2013 Financial Marketing Compatibility with Devices
 - Tax Reference Guide 2013 Financial Marketing Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Tax Reference Guide 2013 Financial Marketing
 - Highlighting and Note-Taking Tax Reference Guide 2013 Financial Marketing
 - Interactive Elements Tax Reference Guide 2013 Financial Marketing
8. Staying Engaged with Tax Reference Guide 2013 Financial Marketing
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Tax Reference Guide 2013 Financial Marketing
9. Balancing eBooks and Physical Books Tax Reference Guide 2013 Financial Marketing
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Tax Reference Guide 2013 Financial Marketing
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Tax Reference Guide 2013 Financial Marketing
 - Setting Reading Goals Tax Reference Guide 2013 Financial Marketing
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Tax Reference Guide 2013 Financial Marketing
 - Fact-Checking eBook Content of Tax Reference Guide 2013 Financial Marketing
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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