

A Comparison of the Top Scheduled Federal Tax Rates for Different Types of Income

Scheduled Tax Rates as of 2011

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Income Type	2010	2011	2012	2013*
Taxable IRA distributions and Roth conversions (Ordinary Income)	35.0%	35.0%	35.0%	39.6%
Short-term Capital Gains	35.0%	35.0%	35.0%	43.4%
Long-term Capital Gains	15.0%	15.0%	15.0%	23.8%
Interest Income	35.0%	35.0%	35.0%	43.4%
Qualified Dividend Income	15.0%	15.0%	15.0%	43.4%
Qualified Roth IRA Distributions	0%	0%	0%	0%

*In 2013 the top federal tax rate includes income taxes **and** the 3.8% surtax on investment income