

A Historical Look at Capital Gains Rates

	Individuals	Corporations
	Maximum capital gains rates	Maximum capital gains rates
1913 - 1921	same as regular rate	same as regular rate
1922 - 1933	12.5%	12.5%
1934 - 1935	17.7%*	13.75%
1936 - 1937	22.5%*	15.0%
1938 - 1941	15.0%	same as regular rate
1942 - 1951	25.0%	25.0%
1952 - 1953	26.0%	26.0%
1954	25.0%	26.0%
1955 - 1967	25.0%	25.0%
1968	26.9%	25.0%
1969	27.5%	25.0%
1970	30.2%	25.0%
1971	32.5%	25.0%
1972 - 1974	35.0%	25.0%
1975 - 1977	35.0%	30.0%
1978	33.8%	30.0%
1979	35.0%	30.0%
1980 - 1981	28.0%	28.0%
1981 (June 20)	23.7%	28.0%
1982 - 1986	20.0%	28.0%
1987 - 1992	28.0%	34.0%
1993 - 1997 (May 6)	28.0%	35.0%
1997 (after May 6) - 2003 (May 5)	20.0%	35.0%
2003 (after May 5) - 2010	15.0%	35.0%

*Assumes 10-year holding period, 30% of gain recognized (sliding scale for exclusion based on holding period).

Please note: Tax law is complex. While an accurate representation of capital gains rate history, this chart may not reflect various factors (such as excess profit taxes, phase-ins, rates on special categories of gain and AMT) that could have affected capital gains taxes throughout the years.

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