

Determining The Marginal Tax Rate For Various Types Of Income In 2017

Individual income above...	Couple's income above...	Income "type"	Ordinary Income	L/T gains & qual. dividends	Wage earned income	Self-employed earned income	Net inv. income	Itemized deduction phaseout (Pease)	Personal exemption phaseout (PEP)*	AMT rate	AMT exemption phaseout			
\$0	\$0	Taxable	10%	0%	7.65%	15.30%	0%	0%	0%	26%	0%			
\$9,325	\$18,650	Taxable	15%											
\$37,950	\$75,900	Taxable	25%	15%	7.65% / 1.45%	15.3% / 2.9%	3.80%	0%	0%	26%	0%			
N/A	\$127,200	Earned												
\$91,900	\$153,100	Taxable	28%		1.45%	2.90%				0%	0%	0%	26%	6.5%
\$120,700	\$160,900	AMTI												
\$127,200	N/A	Earned												
\$187,800	\$187,800	AMTI												
\$191,650	\$233,350	Taxable	33%		2.35%	3.80%				3.80%	1%	1%	28%	7%
\$200,000	\$250,000	Earned												
\$200,000	\$250,000	AGI												
\$261,500	\$313,800	AGI												
\$337,900	N/A	AMTI												
\$384,000	N/A	AGI												
\$416,700	\$416,700	Taxable	35%	20%	0%	0%	0% / 1.1%	0% / 7%						
N/A	\$436,300	AGI												
\$418,400	\$470,700	Taxable	39.6%	20%	0%	0%	0%	0%	28%	0%				
N/A	\$498,900	AMTI												

Income thresholds based on estimated 2017 inflation adjustments (where applicable).

Where two rates are shown, the first applies to individuals, the second to married couples

* Phaseout per exemption

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