

Determining The Marginal Tax Rate For Various Types Of Income In 2018

Individual income above...	Couple's income above...	Income "type"	Ordinary Income	L/T gains & qual. dividends	Pass-Thru Business Deduction	Wage earned income	Self-employed earned income	Net inv. income	AMT rate	AMT exemption phaseout
\$0	\$0	Taxable	10%	0%	-2%	7.65%	15.30%	0%	26%	0%
\$9,525	\$19,050	Taxable	12%		-2.4%					
\$38,600	\$77,200	Taxable	22%	-4.4%	7.65% / 1.45%	15.3% / 2.9%				
\$38,700	\$77,400	Taxable								
N/A	\$128,400	Earned	24%	-4.8%	1.45%	2.90%				
\$82,500	\$165,000	Taxable								
\$128,400	N/A	Earned	32% / 24%	Up to 29% / -4.8%						
\$157,500	N/A	Taxable								
\$191,500	\$191,500	AMTI	35% / 24%	0% / Up to 29%						
\$200,000	\$250,000	Earned								
\$200,000	\$250,000	AGI	35% / 32%							
\$200,000	N/A	Taxable								
\$207,500	N/A	Taxable	35%		2.35%	3.80%				
N/A	\$315,000	Taxable								
N/A	\$400,000	Taxable	35%							
N/A	\$415,000	Taxable								
\$425,800	\$479,000	Taxable	37.0%	20%	0%					
\$500,000	N/A	AMTI								
\$500,000	\$600,000	Taxable	37.0%							
\$781,200	N/A	AMTI								
N/A	\$1,000,000	AMTI	37.0%							
N/A	\$1,437,600	AMTI								

*Income thresholds based on estimated 2018 inflation adjustments (where applicable).
Where two rates are shown, the first applies to individuals, the second to married couples*

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