

Determining The Marginal Tax Rate For Various Types Of Income In 2019

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 income	Net inv. income	AMT rate	AMT exemption phaseout	
\$0	\$0	Taxable	10%	0%	-2%	7.65%	15.30%	0%	26%		
\$9,700	\$19,400	Taxable	12%		-2.4%						
\$39,375	\$78,750	Taxable	22%	-4.4%							
\$39,475	\$78,950	Taxable									
N/A	\$132,900	Earned	24%	-4.8%	7.65% / 1.45%	15.3% / 2.9%					
\$84,200	\$168,400	Taxable									
\$132,900	N/A	Earned	32% / 24%	15%	Up to 29% / -4.8%	1.45%	2.90%		0%		
\$160,725	N/A	Taxable									
\$194,800	\$194,800	AMTI									
\$200,000	\$250,000	Earned									
\$200,000	\$250,000	AGI	35% / 24%		0% / Up to 29%						
\$204,100	N/A	Taxable									
\$210,700	N/A	Taxable	35%			2.35%	3.80%	3.80%	28%		
N/A	\$321,450	Taxable									
N/A	\$408,200	Taxable									
N/A	\$421,400	Taxable									
\$434,550	\$488,850	Taxable	37.0%	20%	0%					7% / 0%	
\$510,300	N/A	AMTI									
\$510,300	\$612,350	Taxable									
\$797,100	N/A	AMTI									
N/A	\$1,020,600	AMTI	37.0%								0%
N/A	\$1,467,400	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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