

Determining The Marginal Tax Rate For Various Types Of Income In 2021

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%					
\$9,950	\$19,900	Taxable	12%		-2.4%					
\$40,400	\$80,800	Taxable	22%		-4.4%	7.65% / 1.45%	15.3% / 2.9%	0%	26%	
\$40,525	\$81,050	Taxable								
N/A	\$142,800	Earned	24%		-4.8%					
\$86,375	\$172,750	Taxable								
\$142,800	N/A	Earned	32% / 24%	15%	Up to 29% / -4.8%					0%
\$164,925	N/A	Taxable								
\$199,900	\$199,900	AMTI	35% / 24%		0% / Up to 29%					
\$200,000	\$250,000	Earned								
\$200,000	\$250,000	AGI	35%					3.80%	28%	
\$209,425	N/A	Taxable								
\$214,900	N/A	Taxable	35%							
N/A	\$329,850	Taxable								
N/A	\$418,850	Taxable	35%							
N/A	\$429,800	Taxable								
\$445,850	\$501,600	Taxable	37%	20%	0%					7% / 0%
\$523,600	N/A	AMTI								
\$523,600	\$628,300	Taxable	37%							0%
\$818,000	N/A	AMTI								
N/A	\$1,047,200	AMTI	37%							0% / 7%
N/A	\$1,505,600	AMTI								

Income thresholds based on 2021 inflation adjustments (where applicable).

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

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