

## Determining The Marginal Tax Rate For Various Types Of Income In 2023

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%			
\$11,000	\$22,000	Taxable	12%		-2.4%							
\$44,625	\$89,250	Taxable	22%	-4.4%	7.65% / 1.45%						15.3% / 2.9%	
\$44,725	\$89,450	Taxable										
N/A	\$160,200	Earned	24%	15%	Up to 29% / -4.8%	1.45%	2.90%				26% / 28%	0%
\$95,375	\$190,750	Taxable										
\$160,200	N/A	Earned	32% / 24%	15%	Up to 29% / -4.8%	1.45%	2.90%	26% / 28%	0%			
\$182,100	N/A	Taxable										
N/A	\$220,700	AMTI	35% / 24%	15%	0% / Up to 29%	2.35%	3.80%	28%				
\$200,000	\$250,000	Earned										
\$200,000	\$250,000	AGI	35% / 32%	15%	0% / Up to 29%	2.35%	3.80%	28%				
\$220,700	N/A	AMTI										
\$231,250	N/A	Taxable	35%	15%	0% / Up to 29%	2.35%	3.80%	28%				
\$232,100	N/A	Taxable										
N/A	\$364,200	Taxable	37%	20%	0%	2.35%	3.80%	28%				
N/A	\$462,500	Taxable										
N/A	\$464,200	Taxable	37%	20%	0%	2.35%	3.80%	28%				
\$492,300	\$553,850	Taxable										
\$578,125	\$693,750	Taxable	37%	20%	0%	2.35%	3.80%	28%				
\$578,150	N/A	AMTI										
\$903,350	N/A	AMTI	37%	20%	0%	2.35%	3.80%	28%				
N/A	\$1,156,300	AMTI										
N/A	\$1,662,300	AMTI	37%	20%	0%	2.35%	3.80%	28%				

Income thresholds based on 2023 inflation adjustments (where applicable).

Where two rates are shown (other than Social Security/Medicare tax rates for wage-earned and

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where two rates are shown (other than social security/medicare tax rates for wage earned and self-employed income), the first applies to individuals, the second to married couples.