

## Determining The Marginal Tax Rate For Various Types Of Income In 2024

| 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%      | 0%                     |         |
| \$11,600                   | \$23,200                 | Taxable       | 12%             |                             | -2.4%                        |                    |                      |                 |          |                        |         |
| \$47,025                   | \$94,050                 | Taxable       | 22%             | 15%                         | -4.4%                        |                    |                      |                 |          |                        |         |
| \$47,150                   | \$94,300                 | Taxable       |                 |                             | -4.8%                        |                    |                      |                 |          |                        |         |
| N/A                        | \$160,200                | Earned        | 24%             |                             | 7.65% / 1.45%                | 15.3% / 2.9%       |                      |                 |          |                        |         |
| \$100,525                  | \$201,050                | Taxable       |                 |                             |                              |                    |                      |                 |          |                        |         |
| \$168,600                  | N/A                      | Earned        | 32% / 24%       |                             | Up to 29% / -4.8%            | 1.45%              | 2.90%                |                 |          |                        |         |
| \$191,950                  | N/A                      | Taxable       |                 |                             |                              |                    |                      |                 |          |                        |         |
| N/A                        | \$232,600                | AMTI          |                 |                             |                              | 35% / 24%          | 0% / Up to 29%       |                 | 2.35%    |                        | 3.80%   |
| \$200,000                  | \$250,000                | Earned        |                 |                             |                              |                    |                      |                 |          |                        |         |
| \$200,000                  | \$250,000                | AGI           | 35% / 32%       |                             | 20%                          |                    |                      | 0%              |          |                        |         |
| \$232,600                  | N/A                      | AMTI          |                 |                             |                              |                    |                      |                 |          |                        |         |
| \$243,725                  | N/A                      | Taxable       |                 |                             |                              |                    |                      |                 |          |                        |         |
| \$241,950                  | N/A                      | Taxable       |                 |                             |                              |                    |                      |                 |          |                        |         |
| N/A                        | \$383,900                | Taxable       | 35% / 32%       |                             | 20%                          | 0%                 | 2.35%                | 3.80%           | 28%      |                        | 7% / 0% |
| N/A                        | \$487,450                | Taxable       | 35%             |                             |                              |                    |                      |                 |          |                        |         |
| N/A                        | \$483,900                | Taxable       |                 |                             |                              |                    |                      |                 |          |                        |         |
| \$518,900                  | \$583,750                | Taxable       |                 |                             |                              |                    |                      |                 |          |                        |         |
| \$609,350                  | \$731,200                | Taxable       | 37%             |                             |                              |                    |                      |                 |          |                        |         |
| \$609,350                  | N/A                      | AMTI          |                 | 0%                          |                              |                    |                      |                 |          |                        |         |
| \$952,150                  | N/A                      | AMTI          |                 |                             |                              |                    |                      |                 |          |                        |         |
| N/A                        | \$1,218,700              | AMTI          |                 |                             |                              |                    |                      |                 |          |                        |         |
| N/A                        | \$1,751,900              | AMTI          |                 |                             |                              |                    |                      |                 |          |                        |         |
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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 self-employed income), the first applies to individuals, the second to married couples.

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