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

| | | | | | | Self- | | | |
|-------------|---|--|--|---|---|---|---|---|---|
| • | | | | | Wage | | | | AMT |
| income | Income | • | & qual. | Business | earned | earned | Net inv. | | exemption |
| above | "type" | Income | dividends | Deduction | income | income | income | AMT rate | phaseout |
| \$0 | Taxable | 10% | 0% | -2% | | 15.30% 15.3% / 2.9% | 0% | 26% | |
| \$19,050 | Taxable | 12% | | _2 /1% | 7.65% | | | | |
| \$77,200 | Taxable | | | -2.4% 7.0 | 7.0570 | | | | |
| \$77,400 | Taxable | 22% | | -4.4% | 7.65% / | | | | |
| \$128,400 | Earned | | | | | | | | |
| \$165,000 | Taxable | 24% | | -4.8% | 1.45% | | | | |
| N/A | Earned | | | | | | | | |
| N/A | Taxable | | | | 1.45% | 2.90% | | | |
| \$191,500 | AMTI | 32% / 24% | 15% | Up to 29% / -4.8% | | | | 2007 | 0% |
| \$250,000 | Earned | | | | | | | | |
| \$250,000 | AGI | | | | | | | | |
| N/A | Taxable | 35% / 24% 35% / 32% | | | | | | | |
| N/A | Taxable | | | 0% / Up to 29% | | | | | |
| \$315,000 | Taxable | | | | | | | | |
| \$400,000 | Taxable | | | | | | | | |
| \$415,000 | Taxable | 250/ | | | 2.35% | 3.80% | 2.000/ | 28% | |
| \$479,000 | Taxable | 35% | 20% | 0% | | | 3.80% | | |
| N/A | AMTI | | | | | | | | 70/ / 00/ |
| \$600,000 | Taxable | 37.0% | | | | | | | 7% / 0% |
| N/A | AMTI | | | | | | | | 0% |
| \$1,000,000 | AMTI | | | | | | | | 00/ / 70/ |
| \$1,437,600 | AMTI | | | | | | | | 0% / 7% |
| | \$0 \$19,050 \$77,200 \$77,400 \$128,400 \$165,000 N/A N/A \$191,500 \$250,000 \$250,000 N/A N/A \$315,000 \$400,000 \$415,000 \$479,000 N/A \$600,000 N/A | income above "type" \$0 Taxable \$19,050 Taxable \$77,200 Taxable \$77,400 Taxable \$128,400 Earned \$165,000 Taxable N/A Earned N/A Taxable \$191,500 AMTI \$250,000 Earned \$250,000 Farned N/A Taxable \$315,000 Taxable \$440,000 Taxable \$440,000 Taxable \$4479,000 Taxable \$191,500 Taxable \$191,500 AMTI \$1,000,000 AGI N/A Taxable \$115,000 Taxable | income above Income "type" Ordinary Income \$0 Taxable 10% \$19,050 Taxable 12% \$77,200 Taxable 22% \$77,400 Taxable 22% \$128,400 Earned 24% \$165,000 Taxable 24% N/A Taxable 32% / 24% \$191,500 AMTI 32% / 24% \$250,000 Earned 35% / 24% \$250,000 AGI 35% / 24% \$315,000 Taxable 35% / 32% \$400,000 Taxable 35% / 32% \$479,000 Taxable 35% \$479,000 Taxable 35% \$479,000 Taxable 35% \$400,000 Taxable 35% \$479,000 Taxable 35% \$400,000 Taxable 35% \$479,000 Taxable 35% \$415,000,000 Taxable 35% | income above Income "type" Ordinary Income dividends & qual. dividends \$0 Taxable \$10% 0% \$19,050 Taxable \$12% 12% \$77,200 Taxable \$77,400 12% \$128,400 Earned \$128,400 22% \$165,000 Taxable \$191,500 AMTI \$250,000 AGI 32% / 24% \$250,000 AGI 35% / 24% \$315,000 Taxable \$315,000 35% / 32% \$400,000 Taxable \$479,000 35% / 32% \$479,000 Taxable \$479,000 35% \$100,000 Taxable \$100,000 35% \$100,000 Taxable \$100,000 35% \$100,000 Taxable \$100,000 35% \$100,000 Taxable \$100,000 35% \$100,000,000 AMTI 37.0% | income above Income "type" Ordinary Income & qual. dividends Business Deduction \$0 Taxable 10% 0% -2% \$19,050 Taxable 12% -2.4% \$77,200 Taxable 22% -4.4% \$77,400 Taxable 22% -4.4% \$128,400 Earned 24% -4.8% N/A Earned 24% -4.8% N/A Taxable 32% / 24% 15% Up to 29% \$250,000 AGI 35% / 24% -4.8% 0% / Up to 29% \$250,000 AGI 35% / 24% 0% / Up to 29% -4.8% N/A Taxable 35% / 32% 0% / Up to 29% -4.8% \$400,000 Taxable 35% / 32% -4.8% -6.8% \$479,000 Taxable 35% -6.0% -6.0% -6.0% -6.0% -6.0% -6.0% -6.0% -6.0% -6.0% -6.0% -6.0% -6.0% -6.0% -6.0% -6.0% -6.0% </td <td>Couple's income above Income "type" Ordinary Income above L/T gains & qual. dividends Pass-Thru Business Deduction Wage earned income income \$0 Taxable \$19,050 Taxable \$12% -2% -2.4% 7.65% \$77,200 Taxable \$77,400 Taxable \$12% -2.4% 7.65% 7.65% \$128,400 Earned \$128,400 Earned \$165,000 Taxable \$191,500 AMTI \$250,000 Earned \$24% 15% 4.8% 1.45% \$191,500 AMTI \$250,000 Earned \$250,000 AGI \$35% / 24% 15% 1.45% 1.45% \$315,000 Taxable \$400,000 Taxable \$479,000 Taxable \$479,000 Taxable \$479,000 Taxable \$479,000 Taxable \$479,000 AMTI \$500,000 AMTI \$7,000,000 AMTI \$7,00</td> <td>Couple's income above Income "type" L/T gains dividends Pass-Thru Business A qual. dividends Wage earned income earned income earned income Self-employed earned income earned dividends \$0 Taxable 10% 0% -2% 7.65% 15.30% \$19,050 Taxable 12% -2.4% 7.65% 15.30% \$77,200 Taxable 22% -4.4% 7.65% 15.30% \$128,400 Earned 22% -4.8% 1.45% 2.9% \$165,000 Taxable 24% 15% 1.45% 2.9% \$191,500 AMTI 32% / 24% 15% 1.45% 2.90% \$150,000 AGI N/A Taxable 35% / 24% 1.48% 1.45% 2.90% \$150,000 Taxable 35% / 32% 35% / 32% 2.35% 3.80% \$415,000 Taxable 35% 20% 0% 2.35% 3.80% \$479,000 Taxable 37.0% 20% 0% 0% 3.80%</td> <td>Couple's income above Income above Ordinary Income above L/T gains & qual. dividends Pass-Thru Business Deduction Wage earned income earned income income Net inv. income \$0 Taxable \$10% 0% -2% 7.65% 15.30% Net inv. income \$77,200 Taxable \$77,400 Taxable \$12% -2.4% 7.65% 15.30% 10% 15.30% 15.30% 15.30% 10%</td> <td>Couple's income above Income "type" Income above L/T gains & qual. 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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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