

Determining The Marginal Tax Rate For Various Types Of Income In 2015

Individual income above...	Couple's income above...	Income "type"	Ordinary Income	L/T gains & qual. dividends	Wage earned income	Self-employed earned income	Net inv. income	Itemized deduction phaseout (Pease)	Personal exemption phaseout (PEP)*	AMT rate	AMT exemption phaseout		
\$0	\$0	Taxable	10%	0%	7.65%	15.30%	0%	0%	0%	26%	0%		
\$9,225	\$18,450	Taxable	15%										
\$37,450	\$74,900	Taxable	25%										
N/A	\$118,500	Earned	28%	7.65% / 1.45%	15.3% / 2.9%								
\$90,750	\$151,200	Taxable											
\$118,500	N/A	Earned											
\$119,200	\$158,900	AMTI	15%	1.45%	2.90%	3.80%				1%	0% / 1%	28%	7%
\$185,400	\$185,400	AMTI											
\$189,300	\$230,450	Taxable											
\$200,000	\$250,000	Earned											
\$200,000	\$250,000	AGI											
\$258,250	\$309,900	AGI											
\$333,600	N/A	AMTI											
\$380,750	N/A	AGI											
\$411,500	\$411,500	Taxable		35%	2.35%	3.80%	1.05%	0% / 1.1%					
N/A	\$432,400	AGI											
\$413,200	\$464,850	Taxable	39.6%	20%			1.2%	0%	28%	0% / 7%			
N/A	\$492,500	AMTI											

Income thresholds based on estimated 2014 inflation adjustments (where applicable).

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

* Phaseout per exemption

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