

## Determining The Marginal Tax Rate For Various Types Of Income In 2022

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%
\$10,275	\$20,550	Taxable	12%		-2.4%					
\$41,675	\$83,350	Taxable	22%	-4.4%	7.65% / 1.45%	15.3% / 2.9%				
\$41,775	\$83,550	Taxable								
N/A	\$147,000	Earned	24%	-4.8%	1.45%	2.90%				
\$89,075	\$178,150	Taxable								
\$147,000	N/A	Earned	32% / 24%	Up to 29% / -4.8%			26% / 28%			
\$170,050	N/A	Taxable								
N/A	\$206,100	AMTI								
\$200,000	\$250,000	Earned	35% / 24%	0% / Up to 29%	2.35%	3.80%	3.80%	28%		
\$200,000	\$250,000	AGI								
\$206,100	N/A	AMTI								
\$215,950	N/A	Taxable								
\$220,050	N/A	Taxable								
N/A	\$340,100	Taxable	35% / 32%	20%	0%				7% / 0%	
N/A	\$431,900	Taxable								
N/A	\$440,100	Taxable	35%							
\$459,750	\$517,200	Taxable								
\$539,900	N/A	AMTI	37%						0%	
\$539,900	\$647,850	Taxable								
\$843,500	N/A	AMTI								
N/A	\$1,079,900	AMTI								
N/A	\$1,552,300	AMTI								0% / 7%

Income thresholds based on 2022 inflation adjustments (where applicable).

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

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