

**Determining The Marginal Tax Rate
 for Various Types of Income in 2013**

Individual income above...	Couple's income above	Income "type"	Ordinary income	AMT rate	L/T gains & qual. dividends	Wage earned income	Self-employed earned income	Net inv. Income	Itemized deduction phaseout	Personal exemption phaseout*	AMT Exemption phaseout
\$0	\$0	Taxable	10%	26%	0%	7.65%	15.3%	0%	0%	0%	0%
\$8,950	\$17,900	Taxable	15%								
\$36,250	\$72,500	Taxable	25%								
N/A	\$113,700	Earned	28%	26%	0%	0% - 1.45%	0% - 2.9%	0%	0%	0%	6.5% - 0%
\$87,850	\$146,400	Taxable									
\$112,500	N/A	AMTI									
\$113,700	N/A	Earned									
N/A	\$150,000	AMTI	33%	28%	15%	1.45%	2.9%	0%	0%	0%	6.5%
\$175,000	\$175,000	AMTI									
\$183,250	\$223,050	Taxable									
\$200,000	\$250,000	Earned									
\$200,000	\$250,000	AGI	35%	28%	20%	2.35%	3.8%	3.8%	1%	1%	0% - 7%
\$250,000	\$300,000	AGI									
\$323,000	N/A	AMTI									
\$372,500	N/A	AGI									
\$398,350	\$398,350	Taxable	39.6%	20%	20%	2.35%	3.8%	3.8%	1.05%	0% - 1.1%	0% - 7%
N/A	\$422,500	AGI									
\$400,000	\$450,000	Taxable									
N/A	\$473,000	AMTI							1.2%	0%	0%

*Income thresholds based on estimated 2013 inflation adjustments (where applicable).
 Where two rates are shown, the first applies to individuals, the second to married couples.
 Phaseout per exemption