

## 2014 Individual Income Tax Rates

Taxable Income		2014 Individual Income Tax Rates On:			
		Ordinary Income	Capital gains and dividends	NEW "Obama Care" Tax	
Single	Joint			Earned Income	Investment Income
\$0+	\$0+	10%	0%	0%	0%
\$9,075+	\$18,150+	15%			
\$36,900+	\$73,800+	25%			
\$89,350+	\$148,850+	28%			
\$186,350+	\$226,850+	33%	15%	.9%	3.8%
<b>\$200,000+(AGI)</b>	<b>\$250,000+(AGI)</b>	35%			
\$405,100+	\$405,100+	39.6%	20%		
\$406,750+	\$457,600+				

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**Important Note:** Itemized Deductions and Personal Exemptions begin to be limited when Adjusted Gross Income exceeds \$305,050 for Joint Filers and \$254,200 for Single Filers which effectively raises income tax rates. All Taxpayers would pay the Alternate Minimum Tax ("AMT"), if that amount is greater than tax computed using the above rates.