

Illustrative Charts of Non - Deductible Alimony

Assumptions: Annual Income - One spouse is the wage earner & the other spouse has no earned income, both file Single, Standard Deduction is applied & Deductible in MA

Annual Income	Alimony %			Current Deductible/Taxable
	30%	32.5%	35%	
\$ 100,000	26%	28%	30%	Corresponding Non-Deductible Alimony % Maintaining same % of after tax income with deductible alimony
\$ 200,000	25%	27%	28%	
\$ 300,000	23%	25%	27%	
\$ 400,000	23%	24%	26%	
\$ 500,000	22%	24%	26%	
\$ 750,000	21%	23%	24%	
\$ 1,000,000	21%	22%	24%	

Based on Alimony Deductible at 32.5% and both spouses working, standard deduction & no dependents

Annual Income	\$ -	\$ 10,000	\$ 20,000	\$ 30,000	\$ 40,000	\$ 50,000	\$ 60,000	\$ 70,000	\$ 80,000
\$ 50,000	30%	29%	29%	28%					
\$ 60,000	30%	28%	28%	27%	27%				
\$ 70,000	29%	28%	27%	27%	27%	25%			
\$ 80,000	29%	27%	27%	27%	27%	25%	25%		
\$ 90,000	28%	27%	27%	27%	26%	25%	25%	25%	
\$ 100,000	28%	27%	27%	27%	26%	25%	25%	25%	25%
\$ 110,000	28%	27%	27%	26%	26%	25%	25%	25%	25%
\$ 120,000	28%	27%	27%	26%	26%	25%	25%	25%	25%
\$ 130,000	28%	27%	27%	26%	25%	25%	25%	25%	25%
\$ 140,000	28%	27%	26%	26%	25%	25%	25%	25%	25%
\$ 150,000	28%	27%	26%	26%	25%	25%	25%	25%	25%
\$ 160,000	28%	27%	26%	26%	25%	25%	25%	25%	25%
\$ 170,000	27%	26%	26%	26%	25%	25%	25%	25%	24%
\$ 180,000	27%	26%	26%	25%	25%	25%	24%	25%	24%
\$ 190,000	27%	26%	26%	25%	25%	24%	24%	24%	24%
\$ 200,000	27%	26%	25%	25%	25%	24%	24%	24%	24%
\$ 300,000	25%	24%	24%	24%	24%	23%	23%	23%	23%
\$ 400,000	24%	24%	24%	24%	23%	23%	23%	23%	23%
\$ 500,000	24%	24%	24%	23%	23%	23%	23%	22%	22%

Based on Alimony Deductible at 32.5% and both spouses working, standard deduction & no dependents

Annual Income	\$ 50,000	\$ 100,000	\$ 150,000	\$ 200,000	\$ 250,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 450,000
\$ 100,000	25%								
\$ 150,000	25%	24%							
\$ 200,000	24%	23%	23%						
\$ 250,000	23%	23%	22%	21%					
\$ 300,000	23%	23%	22%	21%	21%				
\$ 350,000	23%	23%	22%	21%	21%	21%			
\$ 400,000	23%	22%	21%	21%	21%	21%	21%		
\$ 450,000	23%	22%	21%	21%	21%	21%	21%	21%	
\$ 500,000	23%	22%	21%	21%	21%	21%	21%	21%	21%
\$ 550,000	23%	22%	21%	21%	20%	20%	20%	20%	20%
\$ 600,000	22%	22%	21%	20%	20%	20%	20%	20%	20%
\$ 650,000	22%	21%	21%	20%	20%	20%	20%	20%	20%
\$ 700,000	22%	21%	21%	20%	20%	20%	20%	20%	20%
\$ 750,000	22%	21%	21%	20%	20%	20%	20%	20%	20%

2019 Federal Income Tax Rates

The chart below assumes all taxable income is ordinary income. In conformance with current tax law, the illustrative chart below includes an additional medicare tax of 0.9% to high income taxpayers whose income exceeds \$200,000 single & head of household / \$250,000 joint / \$125,000 married filing separate. The chart excludes the 3.8% tax on net investment income tax on earned income. We recommend consulting with a tax professional for specific circumstances.

TAXABLE INCOME	Your Tax is							
	Single		Married Filing Joint		Married Filing Separate		Head of Household	
\$	\$	%	\$	%	\$	%	\$	%
25,000	2,806	11%	2,612	10%	2,806	11%	2,723	11%
50,000	6,858	14%	5,612	11%	6,858	14%	5,723	11%
75,000	12,358	16%	8,612	11%	12,358	16%	10,938	15%
100,000	18,174	18%	13,717	14%	18,174	18%	16,754	17%
125,000	24,174	19%	19,217	15%	24,174	19%	22,754	18%
150,000	30,174	20%	24,717	16%	30,399	20%	28,754	19%
175,000	37,316	21%	30,349	17%	37,766	22%	35,898	21%
200,000	45,316	23%	36,349	18%	45,991	23%	43,898	22%
225,000	54,168	24%	42,349	19%	54,843	24%	52,750	23%
250,000	63,143	25%	48,349	19%	63,818	26%	61,725	25%
275,000	72,118	26%	54,574	20%	72,793	26%	70,700	26%
300,000	81,093	27%	60,799	20%	81,768	27%	79,675	27%
325,000	90,068	27%	67,308	21%	91,120	28%	88,650	27%
350,000	99,043	28%	75,533	22%	100,595	29%	97,625	28%
375,000	108,018	28%	83,758	22%	110,070	29%	106,600	28%
400,000	116,993	29%	91,983	23%	119,545	30%	115,575	29%
425,000	125,968	29%	100,712	24%	129,020	30%	124,550	29%
450,000	134,943	29%	109,687	24%	138,495	31%	133,525	30%
475,000	143,918	30%	118,662	25%	147,970	31%	142,500	30%
500,000	152,893	30%	127,637	26%	157,445	31%	151,475	30%
525,000	162,162	30%	136,612	26%	166,920	32%	160,744	31%
550,000	171,637	31%	145,587	26%	176,395	32%	170,219	31%
575,000	181,112	31%	154,562	27%	185,870	32%	179,694	31%
600,000	190,587	31%	163,537	27%	195,345	33%	189,169	32%
625,000	200,062	31%	172,765	28%	204,820	33%	198,644	32%
650,000	209,537	32%	182,240	28%	214,295	33%	208,119	32%
675,000	219,012	32%	191,715	28%	223,770	33%	217,594	32%
700,000	228,487	32%	201,190	29%	233,245	33%	227,069	32%
725,000	237,962	32%	210,665	29%	242,720	33%	236,544	33%
750,000	247,437	32%	220,140	29%	252,195	34%	246,019	33%
775,000	256,912	32%	229,615	30%	261,670	34%	255,494	33%
800,000	266,387	33%	239,090	30%	271,145	34%	264,969	33%
825,000	275,862	33%	248,565	30%	280,620	34%	274,444	33%
850,000	285,337	33%	258,040	30%	290,095	34%	283,919	33%
875,000	294,812	33%	267,515	31%	299,570	34%	293,394	34%
900,000	304,287	33%	276,990	31%	309,045	34%	302,869	34%
925,000	313,762	33%	286,465	31%	318,520	34%	312,344	34%
950,000	323,237	33%	295,940	31%	327,995	35%	321,819	34%
975,000	332,712	33%	305,415	31%	337,470	35%	331,294	34%
1,000,000	342,187	33%	314,890	31%	346,945	35%	340,769	34%

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