

2014 Net Investment Income Tax

3.8% of the lesser of :

1. Net investment income, or
2. The amount of Modified Adjusted Gross Income,
3. Over the following thresholds (not indexed for inflation):

Filing Status	Threshold Amount
MFJ & Surviving Spouse	\$250,000
MFS	\$125,000
Heads of Household	\$200,000
Single	\$200,000
Estate & Trusts	\$12,150