**8561. Who is liable for paying the investment tax?**

Any taxpayer who has net investment income and modified adjusted gross income (MAGI) in excess of the applicable threshold amount is subject to the 3.8% net investment income tax. The applicable thresholds are MAGI in excess of $200,000 for single taxpayers, $125,000 for married taxpayers filing separately and $250,000 for married couples filing jointly. Unlike many other income threshold amounts, these thresholds are not indexed annually for inflation.[[1]](#footnote-1)

In addition to individuals, the net investment income tax applies to certain trusts and estates (see Q 8569).[[2]](#footnote-2) Nonresident aliens are not subject to the tax.[[3]](#footnote-3)

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1. . See Preamble to notice of proposed rulemaking, REG-130507-11, 77 Fed. Reg. 72611, 72615. [↑](#footnote-ref-1)
2. . IRC Sec. 1411(a). [↑](#footnote-ref-2)
3. . IRC Sec. 1411(e). [↑](#footnote-ref-3)