

2017 INDIVIDUAL FEDERAL TAX RATES**Single**

<i>If Taxable Income Is:</i>	<i>The Tax Is:</i>
Not over \$9,325	10% of the taxable income
\$9,326 - \$37,950	\$932.50 plus 15% of the excess over \$9,325
\$37,951 - \$91,900	\$5,226.25 plus 25% of the excess over \$37,950
\$91,901 - \$191,650	\$18,713.75 plus 28% of the excess over \$91,900
\$191,651 - \$416,700	\$46,643.75 plus 33% of the excess over \$191,650
\$416,701 - \$418,400	\$120,910.15 plus 35% of the excess over \$416,700
\$418,401 +	\$121,505.25 plus 39.6% of the excess over \$418,400

Head of Household

<i>If Taxable Income Is:</i>	<i>The Tax Is:</i>
Not over \$13,350	10% of the taxable income
\$13,351 - \$50,800	\$1,335 plus 15% of the excess over \$13,350
\$50,801 - \$131,200	\$6,952.50 plus 25% of the excess over \$50,800
\$131,201 - \$212,500	\$27,052.50 plus 28% of the excess over \$131,200
\$212,501 - \$416,700	\$49,816.50 plus 33% of the excess over \$212,500
\$416,701 - \$444,550	\$117,202.50 plus 35% of the excess over \$416,700
\$444,551 +	\$126,950 plus 39.6% of the excess over \$444,550

Married Filing Separately

<i>If Taxable Income Is:</i>	<i>The Tax Is:</i>
Not over \$9,325	10% of the taxable income
\$9,326 - \$37,950	\$932.50 plus 15% of the excess over \$9,325
\$37,951 - \$76,550	\$5,226.25 plus 25% of the excess over \$37,950
\$76,551 - \$116,675	\$14,876.25 plus 28% of the excess over \$76,550
\$116,676 - \$208,350	\$26,111.25 plus 33% of the excess over \$116,675
\$208,351 - \$235,350	\$56,364 plus 35% of the excess over \$208,350
\$235,351 +	\$65,814 plus 39.6% of the excess over \$235,350

Married Filing Jointly

<i>If Taxable Income Is:</i>	<i>The Tax Is:</i>
Not over \$18,650	10% of the taxable income
\$18,651 - \$75,900	\$1,865 plus 15% of the excess over \$18,650
\$75,901 - \$153,100	\$10,452.50 plus 25% of the excess over \$75,900
\$153,101 - \$233,350	\$29,752.50 plus 28% of the excess over \$153,100
\$233,351 - \$416,700	\$52,222.50 plus 33% of the excess over \$233,350
\$416,701 - \$470,700	\$112,728 plus 35% of the excess over \$416,700
\$470,701 +	\$131,628 plus 39.6% of the excess over \$470,700

2018 INDIVIDUAL FEDERAL TAX RATES**Single**

<i>If Taxable Income Is:</i>	<i>The Tax Is:</i>
Not over \$9,525	10% of the taxable income
\$9,526 - \$38,700	\$952.50 plus 12% of the excess over \$9,525
\$38,701 - \$82,500	\$4,453.50 plus 22% of the excess over \$38,700
\$82,501 - \$157,500	\$14,089.50 plus 24% of the excess over \$82,500
\$157,501 - \$200,000	\$32,089.50 plus 32% of the excess over \$157,500
\$200,001 - \$500,000	\$45,689.50 plus 35% of the excess over \$200,000
\$500,001 +	\$150,689.50 plus 37% of the excess over \$500,000

Head of Household

<i>If Taxable Income Is:</i>	<i>The Tax Is:</i>
Not over \$13,600	10% of the taxable income
\$13,601 - \$51,800	\$1,360 plus 12% of the excess over \$13,600
\$51,801 - \$82,500	\$5,944 plus 22% of the excess over \$51,800
\$82,501 - \$157,500	\$12,698 plus 24% of the excess over \$82,500
\$157,501 - \$200,000	\$30,698 plus 32% of the excess over \$157,500
\$200,001 - \$500,000	\$44,298 plus 35% of the excess over \$200,000
\$500,001 +	\$149,298 plus 37% of the excess over \$500,000

Married Filing Separately

<i>If Taxable Income Is:</i>	<i>The Tax Is:</i>
Not over \$9,525	10% of the taxable income
\$9,526 - \$38,700	\$952.50 plus 12% of the excess over \$9,525
\$38,701 - \$82,500	\$4,453.50 plus 22% of the excess over \$38,700
\$82,501 - \$157,500	\$14,089.50 plus 24% of the excess over \$82,500
\$157,501 - \$200,000	\$32,089.50 plus 32% of the excess over \$157,500
\$200,001 - \$300,000	\$45,689.50 plus 35% of the excess over \$200,000
\$300,001 +	\$80,689.50 plus 37% of the excess over \$300,000

Married Filing Jointly

<i>If Taxable Income Is:</i>	<i>The Tax Is:</i>
Not over \$19,050	10% of the taxable income
\$19,051 - \$77,400	\$1,905 plus 12% of the excess over \$19,050
\$77,401 - \$165,000	\$8,907 plus 22% of the excess over \$77,400
\$165,001 - \$315,000	\$28,179 plus 24% of the excess over \$165,000
\$315,001 - \$400,000	\$64,179 plus 32% of the excess over \$315,000
\$400,001 - \$600,000	\$91,379 plus 35% of the excess over \$400,000
\$600,001 +	\$161,379 plus 37% of the excess over \$600,000



2019 INDIVIDUAL FEDERAL TAX RATES

Single

If Taxable Income Is:	The Tax Is:
Not over \$9,700	10% of the taxable income
\$9,701 - \$39,475	\$970 plus 12% of the excess over \$9,700
\$39,476 - \$84,200	\$4,543 plus 22% of the excess over \$39,475
\$84,201 - \$160,725	\$14,382.50 plus 24% of the excess over \$84,200
\$160,726 - \$204,100	\$32,748.50 plus 32% of the excess over \$160,725
\$204,101 - \$510,300	\$46,628.50 plus 35% of the excess over \$204,100
\$510,301 +	\$153,798.50 plus 37% of the excess over \$510,300

Head of Household

If Taxable Income Is:	The Tax Is:
Not over \$13,850	10% of the taxable income
\$13,851 - \$52,850	\$1,385 plus 12% of the excess over \$13,850
\$52,851 - \$84,200	\$6,065 plus 22% of the excess over \$52,850
\$84,201 - \$160,700	\$12,962 plus 24% of the excess over \$84,200
\$160,701 - \$204,100	\$31,322 plus 32% of the excess over \$160,700
\$204,101 - \$510,300	\$45,210 plus 35% of the excess over \$204,100
\$510,301 +	\$152,380 plus 37% of the excess over \$510,300

Married Filing Separately

If Taxable Income Is:	The Tax Is:
Not over \$9,700	10% of the taxable income
\$9,701 - \$39,475	\$970 plus 12% of the excess over \$9,700
\$39,476 - \$84,200	\$4,543 plus 22% of the excess over \$39,475
\$84,201 - \$160,725	\$14,382.50 plus 24% of the excess over \$84,200
\$160,726 - \$204,100	\$32,748.50 plus 32% of the excess over \$160,725
\$204,101 - \$306,175	\$46,628.50 plus 35% of the excess over \$204,100
\$306,176 +	\$82,354.75 plus 37% of the excess over \$306,175

Married Filing Jointly

If Taxable Income Is:	The Tax Is:
Not over \$19,400	10% of the taxable income
\$19,401 - \$78,950	\$1,940 plus 12% of the excess over \$19,400
\$78,951 - \$168,400	\$9,086 plus 22% of the excess over \$78,950
\$168,401 - \$321,450	\$28,765 plus 24% of the excess over \$168,400
\$321,451 - \$408,200	\$65,497 plus 32% of the excess over \$321,450
\$408,201 - \$612,350	\$93,257 plus 35% of the excess over \$408,200
\$612,351 +	\$164,709.50 plus 37% of the excess over \$612,350

STANDARD DEDUCTION AMOUNTS

	2017	2018	2019
Single/Married Filing Separately	\$6,350	\$12,000	\$12,200
Head of Household	\$9,350	\$18,000	\$18,350
Married Filing Jointly	\$12,700	\$24,000	\$24,400

PERSONAL EXEMPTIONS

	2017	2018	2019
Exemption Amount	\$4,050	N/A	N/A

SOCIAL SECURITY TAX

	2017	2018	2019
Maximum Wages	\$127,200	\$128,400	\$132,900
Maximum Employee Tax (6.2%)	\$7,886.40	\$7,960.80	\$8,239.80
Maximum Self-Employed (12.4%)	\$15,772.80	\$15,921.60	\$16,479.60

MEDICARE TAXES

For 2017, 2018, and 2019 there were three different Medicare Taxes:
 Net Investment Income (NII): 3.8% of unearned income over the income threshold*
 Additional Medicare: 0.9% of earned income over the income threshold*
 Medicare Tax: 1.45% for Employee and for Employer and 2.9% for Self-Employed

* Income threshold for each tax bracket is as follows: MFS \$125k, MFJ \$250k, HOH/Single \$200k

ANNUAL GIFT & LIFETIME GIFT/ESTATE EXCLUSIONS PER INDIVIDUAL

	2017	2018	2019
Annual Gift Exclusion	\$14,000	\$15,000	\$15,000
Lifetime Gift/Estate Exclusion	\$5.49M	\$11.18M	\$11.4M

TAXABLE INCOME THRESHOLDS FOR SECT. 199A QBI x 20% DEDUCTION

	2017	2018	2019
Single/Head of Household	N/A	\$157,500	\$160,700
Married Filing Separately	N/A	\$157,500	\$160,725
Married Filing Jointly	N/A	\$315,000	\$321,400

CHILD TAX CREDITS

	2017	2018	2019
Thresholds			
Single/Head of Household	\$75,000	\$200,000	\$200,000
Married Filing Separately	\$55,000	\$200,000	\$200,000
Married Filing Jointly	\$110,000	\$400,000	\$400,000
Amount of Credit	\$1,000	\$2,000	\$2,000
Refundable Portion Allowed	N/A	\$1,400	\$1,400

Note: There are additional requirements related to dependents that must be met as well.

