

Individual Tax Brackets				
Rate	Filing Status			
	Married Filing Joint	Married Filing Separately	Head of Household	Single
Ordinary Income				
10%	0 – 19,900	0 – 9,950	0 – 14,200	0 – 9,950
12%	19,900 – 81,050	9,950 – 40,525	14,200 – 54,200	9,950 – 40,525
22%	81,050 – 172,750	40,525 – 86,375	54,200 – 86,350	40,525 – 86,375
24%	172,750 – 329,850	86,375 – 164,925	86,350 – 164,900	86,375 – 164,925
32%	329,850 – 418,850	164,925 – 209,425	164,900 – 209,400	164,925 – 209,425
35%	418,850 – 628,300	209,425 – 314,150	209,400 – 523,600	209,425 – 523,600
37%	628,300 +	314,150 +	523,600 +	523,600 +
Long Term Capital Gain Brackets				
0%	0 – 80,000	0 – 40,000	0 – 54,100	0 – 40,400
15%	80,000 – 501,600	40,000 – 250,800	54,100 – 473,750	40,400 – 445,850
20%	501,600 +	250,800 +	473,750 +	445,850 +
NIIT Rate	Additional 3.8% on Investment Income			
MAGI	\$250,000 +	\$125,000 +	\$200,000 +	\$200,000 +
Standard Deduction				
Standard	\$25,100	\$12,550	\$18,800	\$12,550

Payroll Taxes			
	Social Security Tax	Medicare Tax	Additional Medicare Tax
Wages Applicable	\$0 – \$142,800	All Wages	\$200,000 +
Employee Portion	6.2%	1.45%	0.9%
Employer Portion	6.2%	1.45%	None

Health Savings Accounts (HSAs)		
	Self-Only	Family
Individual must have a qualifying health plan that meets the following limits:		
Minimum Deductible	\$1,400	\$2,800
Maximum Out-of-Pocket	\$7,000	\$14,000
Annual Contributions		
Contribution Limit	\$3,600	\$7,200
Additional for age 55+	\$1,000	\$1,000

Retirement Contribution Limits							
		401(K)	SIMPLE IRA	Defined Contribution Plans	SEP-IRA	Traditional IRA	ROTH IRA
Maximum Elective Deferral or Annual Contribution	Under Age 50	\$19,500	\$13,500	\$58,000	\$58,000	\$6,000	\$6,000
	Age 50+	\$26,000	\$16,500	\$64,500	\$64,500	\$7,000	\$7,000

Standard Mileage Rates	
Business	\$0.56
Charity Work	\$0.14
Medical/Moving	\$0.16

Trust & Estate Amounts	
Annual Exclusion	\$15,000 per individual
Lifetime Gift Applicable Exclusion	\$11,700,000 per individual
Brackets	
Ordinary Income	
10%	0 – 2,650
24%	2,650 – 9,550
35%	9,550 – 13,050
37%	13,050 +
Long Term Capital Gains	
0%	0 – 2,700
15%	2,700 – 13,250
20%	13,250 +

First-Year Expensing/Depreciation		
	Section 179	Bonus Depreciation
First-Year Deduction Amount	100% Cost of Qualifying Property	100% Cost of Qualifying Property
Annual Expense Limitation	\$1,050,000	None
Investment Limit	\$2,620,000	None