

	2017	18	ix Fac	ts At-a-G	lanc	e		
Income Taxes								
2	2016					2017		
If Taxable Income Is:				If Taxable Income I	s:			
Over But Not Over	The Tax	ls C	of Excess Over	Over	But Not Ove	er The Ta	x Is	Of Excess Over
Married Filing Jointly				Married Filing Join	lv			
\$0 \$18,550	\$0.00 +	10%	\$0	\$0	\$18,650	\$0.00 +	10%	\$0
18,550 75,300	1,855.00 +	15%	18,550	18,650	75,900	1,865.00 +	15%	18,650
	10,367.50 +	25%	75,300	75,900	153,100	10,452.50 +	25%	75,900
	29,517.50 +	28%	151,900	153,100	233,350	29,752.50 +	28%	153,100
	51,791.50 +	33%	231,450	233,350	416,700	52,222.50 +	33%	233,350
413,350 466,950 1	11,818.50 +	35%	413,350	416,700	470,700	112,728.00 +	35%	416,700
466,950 And Over 1	30,578.50 + 3	9.6%	466,950	470,700	And Over	131,628.00 +	39.6%	470,700
Single				Single				
\$0 \$9,275	\$0.00 +	10%	\$0	\$0	9,325	\$0.00 +	10%	\$0
9,275 37,650	927.50 +	15%	9,275	9,325	37,950	932.50 +	15%	9,325
37,650 91,150	5,183.75 +	25%	37,650	37,950	91,900	5,226.25 +	25%	37,950
	18,558.75 +	28%	91,150	91,900	191,650	18,713.75 +	28%	91,900
190,150 413,350	46,278.75 +	33%	190,150	191,650	416,700	46,643.75 +	33%	191,650
413,350 415,500 1	19,934.75 +	35%	413,350	416,700	418,400	120,910.25 +	35%	416,700
415,050 And Over 1:	20,529.75 + 3	9.6%	415,050	418,400	And Over	121,505.25 +	39.6%	418,400
Estates and Trusts				Estates and Trusts				
\$0 \$2,550	\$0.00 +	15%	\$0	\$0	\$2,550	\$0.00 +	15%	\$0
2,550 5,950	382.50 +	25%	2,550	2,550	6,000	382.50 +	25%	2,550
5,950 9,050	1,232.50 +	28%	5,950	6,000	9,150	1,245.00 +	28%	6,000
9,050 12,400	2,100.50 +	33%	9,050	9,150	12,500	2,127.00 +	33%	9,150
12,400 And Over	3,206.00 + 3		12,400	12,500	And Over	3,232.50 +		12,500
0044 !! 5 !! 5		2040	0047	00	•	204	6	2017
S.S./Medicare Payroll Tax		2010	2017	Standard Deduct	ions	201	U	2017
S.S./Medicare Payroll Tax	Ф.	2016	2017	Standard Deduct		201		
Max. Taxable Wage Base for S.S.	. \$^	118,500	\$127,200	Married Filing Join	tly	\$12,60	00	\$12,700
Max. Taxable Wage Base for S.S. Employee Tax Rate	. \$	118,500 6.2%	\$127,200 6.2%	Married Filing Join Head of Household	tly	\$12,60 9,30	00 00	\$12,700 9,350
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate	. \$	118,500	\$127,200	Married Filing Join Head of Household Single/Married Filin	tly I ng Separate	\$12,60 9,30 ∌ly 6,30	00 00	\$12,700
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax		118,500 6.2% 12.4%	\$127,200 6.2% 12.4%	Married Filing Join Head of Household Single/Married Filin Additional (Age 65/	tly I ng Separate	\$12,60 9,30 ely 6,30 lind)	00 00 00	\$12,700 9,350 6,350
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over)	1.45%	118,500 6.2% 12.4% / 2.35%	\$127,200 6.2% 12.4% 1.45% / 2.35%	Married Filing Join Head of Household Single/Married Filin Additional (Age 65, Married	tly I ng Separate older, or bl	\$12,66 9,30 ely 6,30 lind)	00 00 00 00	\$12,700 9,350 6,350 1,250
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over)	1.45% er) 2.90%	118,500 6.2% 12.4% / 2.35% / 3.80%	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80%	Married Filing Join Head of Household Single/Married Filin Additional (Age 65/	tly I ng Separate older, or bl	\$12,60 9,30 ely 6,30 lind)	00 00 00 00	\$12,700 9,350 6,350
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll	1.45% er) 2.90% Tax - Taxable \	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% se Thresholds	Married Filing Join Head of Household Single/Married Filin Additional (Age 65/ Married Single, not surviv	tly I ng Separate older, or bl	\$12,60 9,30 ely 6,30 lind) 1,25 1,55	00 00 00 00 50	\$12,700 9,350 6,350 1,250 1,550
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll of Married Filing Jointly	1.45% er) 2.90% Tax - Taxable \ \$2	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% se Thresholds \$250,000	Married Filing Join Head of Household Single/Married Filin Additional (Age 65, Married Single, not surviv	tly Ing Separate Older, or bling spouse	\$12,66 9,36 ely 6,36 lind) 1,29 1,59	00 00 00 50 50	\$12,700 9,350 6,350 1,250 1,550
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll Married Filing Jointly Single / Head of Household	1.45% er) 2.90% Tax - Taxable \ \$2	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% se Thresholds \$250,000 200,000	Married Filing Join Head of Household Single/Married Filin Additional (Age 65/ Married Single, not surviv Personal Exemption	tly ng Separate older, or bl ing spouse ions n	\$12,66 9,30 ely 6,30 lind) 1,29 1,59 201 \$4,09	00 00 00 50 50	\$12,700 9,350 6,350 1,250 1,550
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll Married Filing Jointly Single / Head of Household Married Filing Separately	1.45% er) 2.90% Tax - Taxable \ \$2	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000 200,000 125,000	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% (se Thresholds \$250,000 200,000 125,000	Married Filing Join Head of Household Single/Married Filin Additional (Age 65, Married Single, not surviv Personal Exempt Personal Exemptio Reduction of Person	tly ng Separate older, or bl ing spouse ions n	\$12,66 9,36 9,36 9,36 1,05 1,25 201 \$4,05 tion* - Thresho	00 00 50 50 50 6 6 6 1d AGI	\$12,700 9,350 6,350 1,250 1,550 2017 \$4,050
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll Married Filing Jointly Single / Head of Household	1.45% er) 2.90% Tax - Taxable \ \$2	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000 200,000	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% se Thresholds \$250,000 200,000	Married Filing Join Head of Household Single/Married Filin Additional (Age 65, Married Single, not surviv Personal Exempt Personal Exemptio Reduction of Personal Exemptio Single	tly ng Separate older, or bl ing spouse ions n nal Exemp	\$12,66 9,30 ely 6,30 lind) 1,29 1,59 201 \$4,00 tion* - Thresho \$259,40	00 00 00 50 50 6 6 1d AGI	\$12,700 9,350 6,350 1,250 1,550 2017 \$4,050 \$261,500
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll Married Filing Jointly Single / Head of Household Married Filing Separately Capital Gains and Dividends	1.45% er) 2.90% Tax - Taxable \ \$2 Taxes	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000 200,000 125,000	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% (se Thresholds \$250,000 200,000 125,000	Married Filing Join Head of Household Single/Married Filin Additional (Age 65, Married Single, not surviv Personal Exemption Reduction of Personal Exemption Single Head of Househo	tly ng Separate older, or bl ing spouse ions n onal Exemp	\$12,66 9,30 9,30 1,00 1,29 1,59 201 \$4,00 \$4,00 \$259,46 285,33	00 00 00 50 50 66 16 AGI 00	\$12,700 9,350 6,350 1,250 1,550 2017 \$4,050 \$261,500 287,650
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll Married Filing Jointly Single / Head of Household Married Filing Separately Capital Gains and Dividends Assets held at least 12 months a	1.45% er) 2.90% Tax - Taxable \ \$2 Taxes	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000 200,000 125,000 2016 vidends	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% se Thresholds \$250,000 200,000 125,000	Married Filing Join Head of Household Single/Married Filin Additional (Age 65, Married Single, not surviv Personal Exemptio Reduction of Personal Exemptio Reduction of Household Married Filing Join	tly ng Separate older, or bl ing spouse ions n onal Exemp ld ntly	\$12,66 9,30 9,30 6,30 1,29 1,59 201 \$4,09 tion* - Thresho \$259,46 285,33 311,30	00 00 00 50 50 66 16 AGI 00 50	\$12,700 9,350 6,350 1,250 1,550 2017 \$4,050 \$261,500 287,650 313,800
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll Married Filing Jointly Single / Head of Household Married Filing Separately Capital Gains and Dividends Assets held at least 12 months a 15% Bracket or Below	1.45% er) 2.90% Tax - Taxable \ \$2 Taxes	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000 200,000 125,000 2016 vidends 0%	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% se Thresholds \$250,000 200,000 125,000	Married Filing Join Head of Household Single/Married Filin Additional (Age 65, Married Single, not surviv Personal Exemption Reduction of Personal Exemption Reduction of Household Married Filing Join Married Filing Se	tly Ing Separate Iolder, or bl Ing spouse Ions Ing spouse Idently Indianal Exemp	\$12,66 9,30 9,30 6,30 1,29 1,55 201 \$4,09 tion* - Thresho \$259,44 285,33 311,3 155,65	00 00 00 50 50 6 6 1d AGI 00 50	\$12,700 9,350 6,350 1,250 1,550 2017 \$4,050 \$261,500 287,650 313,800 156,900
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll Married Filing Jointly Single / Head of Household Married Filing Separately Capital Gains and Dividends Assets held at least 12 months a	1.45% er) 2.90% Tax - Taxable \ \$2 Taxes	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000 200,000 125,000 2016 vidends	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% se Thresholds \$250,000 200,000 125,000	Married Filing Join Head of Household Single/Married Filin Additional (Age 65, Married Single, not surviv Personal Exemptio Reduction of Personal Exemptio Reduction of Household Married Filing Join	tly Ing Separate older, or bl ing spouse ions n onal Exemp ld ntly parately be reduced by 2	\$12,66 9,30 9,30 1,29 1,59 201 \$4,09 \$4,09 \$259,44 285,33 311,30 155,69 1% for each \$2,500 (\$1	00 00 00 50 50 6 6 1d AGI 00 50	\$12,700 9,350 6,350 1,250 1,550 2017 \$4,050 \$261,500 287,650 313,800 156,900
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll Married Filing Jointly Single / Head of Household Married Filing Separately Capital Gains and Dividends Assets held at least 12 months at 15% Bracket or Below 25% to 35% Bracket	1.45% er) 2.90% Tax - Taxable \ \$2 	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000 200,000 125,000 2016 vidends 0% 15%	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% se Thresholds \$250,000 200,000 125,000 2017	Married Filing Join Head of Household Single/Married Filin Additional (Age 65/ Married Single, not surviv Personal Exemptio Reduction of Personal Exemption Reduction of Filing Join Married Filing Sel *Personal exemptions must	tly Ing Separate Older, or bl ing spouse Inno Inno Inno Inno Id Intly Derately be reduced by 2 Jess of threshold	\$12,66 9,30 9,30 1,29 1,59 201 \$4,09 \$4,09 \$259,44 285,33 311,30 155,69 1% for each \$2,500 (\$1	00 00 50 50 66 50 1d AGI 00 50 00 50	\$12,700 9,350 6,350 1,250 1,550 2017 \$4,050 \$261,500 287,650 313,800 156,900
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll Married Filing Jointly Single / Head of Household Married Filing Separately Capital Gains and Dividends Assets held at least 12 months at 15% Bracket or Below 25% to 35% Bracket 39.6% Bracket Kiddie Tax** (Under Age 19 with Unear	1.45% er) 2.90% Tax - Taxable \ \$2 	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000 200,000 125,000 2016 vidends 0% 15% 20%	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% se Thresholds \$250,000 200,000 125,000 2017	Married Filing Join Head of Household Single/Married Filin Additional (Age 65/ Married Single, not surviv Personal Exemptio Reduction of Personal Exemptio Reduction of Personal Exemptio Reduction of Filing Join Married Filing Sel *Personal exemptions must fraction thereof of AGI in exemption	tly Ing Separate older, or bl ing spouse ions n onal Exemp Id ontly coarately be reduced by 2 cess of threshold ons	\$12,66 9,30 9,30 6,30 1,29 1,55 201 \$4,09 tion* - Thresho \$259,44 285,33 311,33 155,63 % for each \$2,500 (\$1	00 00 00 50 50 6 6 1d AGI 00 50 00 50 250 marrie	\$12,700 9,350 6,350 1,250 1,550 2017 \$4,050 \$261,500 287,650 313,800 156,900 ed filing separately) or
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll Married Filing Jointly Single / Head of Household Married Filing Separately Capital Gains and Dividends Assets held at least 12 months at 15% Bracket or Below 25% to 35% Bracket 39.6% Bracket Kiddie Tax** (Under Age 19 with Unear First (No Tax)	1.45% er) 2.90% Tax - Taxable \ \$2 	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000 200,000 125,000 125,000 2016 vidends 0% 15% 20%	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% see Thresholds \$250,000 200,000 125,000 2017 0% 15% 20%	Married Filing Join Head of Household Single/Married Filin Additional (Age 65/ Married Single, not surviv Personal Exemption Reduction of Personal Exemption Reduction of Personal Exemption Fersonal Exemption Reduction of Personal Exemption Married Filing Join Married Filing Sel *Personal exemptions must fraction thereof of AGI in exemptions	tly Ing Separate older, or bl ing spouse ions n onal Exemp Id ontly coarately be reduced by 2 cess of threshold ons	\$12,66 9,30 9,30 6,30 1,29 1,55 201 \$4,09 tion* - Thresho \$259,44 285,33 311,33 155,63 % for each \$2,500 (\$1	00 00 00 50 50 6 6 00 50 00 ,250 marrie	\$12,700 9,350 6,350 1,250 1,550 2017 \$4,050 \$261,500 287,650 313,800 156,900 ed filing separately) or
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll Married Filing Jointly Single / Head of Household Married Filing Separately Capital Gains and Dividends Assets held at least 12 months at 15% Bracket or Below 25% to 35% Bracket 39.6% Bracket Kiddie Tax** (Under Age 19 with Unearn	1.45% er) 2.90% Tax - Taxable \ \$2 	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000 200,000 125,000 2016 vidends 0% 15% 20% 2016 \$1,050 1,050	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% se Thresholds \$250,000 200,000 125,000 2017 0% 15% 20% 2017 \$1,050 1,050	Married Filing Join Head of Household Single/Married Filin Additional (Age 65/ Married Single, not surviv Personal Exemption Reduction of Personal Exemption Reduction of Personal Exemption Great Filing Join Married Filing Join Married Filing Sep *Personal exemptions must fraction thereof of AGI in exemptions Itemized Deduction Reduction of Itemized	ng Separate older, or bl ing spouse ions n onal Exemp ld ontly be reduced by 2 cess of threshold ons ed Deduct	\$12,66 9,30 9,30 6,30 1,29 1,55 201 \$4,09 tion* - Thresho \$259,46 285,33 311,33 155,63 % for each \$2,500 (\$1) 1.	00 00 00 50 50 6 6 6 hold AG	\$12,700 9,350 6,350 1,250 1,550 2017 \$4,050 \$261,500 287,650 313,800 156,900 ed filing separately) or
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll Married Filing Jointly Single / Head of Household Married Filing Separately Capital Gains and Dividends Assets held at least 12 months at 15% Bracket or Below 25% to 35% Bracket 39.6% Bracket Kiddie Tax** (Under Age 19 with Unear First (No Tax) Next (Child's Rate) Amounts Over (Parents' Rate)	1.45% er) 2.90% Tax - Taxable \ \$2 Taxes and qualified did and lincome)	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000 200,000 125,000 2016 vidends 0% 15% 20% 2016 \$1,050 1,050 2,100	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% se Thresholds \$250,000 200,000 125,000 2017 0% 15% 20% 2017 \$1,050 1,050 2,100	Married Filing Join Head of Household Single/Married Filin Additional (Age 65/ Married Single, not surviv Personal Exemptio Reduction of Personal Exemption Reduction of Personal Exemption Reduction of Fersonal Exemption Married Filing Join Married Filing Sel *Personal exemptions must fraction thereof of AGI in exemptions Itemized Deduction Reduction of Itemize Single Head of Househo Married Filing Join Married Filing Join	tly Ing Separate folder, or bl ing spouse ing spouse inn inn inn inn inn inn inn inn inn in	\$12,66 9,36 9,36 9,36 1,25 201 \$4,05 \$400 \$259,46 285,33 311,36 % for each \$2,500 (\$1 201 tions**** - Thresi \$259,46 285,33 311,31	00 00 00 50 50 6 6 6 6 hold AG 00 50	\$12,700 9,350 6,350 1,250 1,550 2017 \$4,050 \$261,500 287,650 313,800 156,900 ed filing separately) or 2017
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll Married Filing Jointly Single / Head of Household Married Filing Separately Capital Gains and Dividends Assets held at least 12 months at 15% Bracket or Below 25% to 35% Bracket 39.6% Bracket Kiddie Tax** (Under Age 19 with Unearn	1.45% er) 2.90% Tax - Taxable \ \$2.5 Taxes and qualified di and lncome)	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000 200,000 125,000 2016 vidends 0% 15% 20% 2016 \$1,050 1,050 2,100	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% see Thresholds \$250,000 200,000 125,000 2017 0% 15% 20% 2017 \$1,050 1,050 2,100 ned income does	Married Filing Join Head of Household Single/Married Filin Additional (Age 65/ Married Single, not surviv Personal Exemptio Reduction of Personal Exemption Reduction of Personal Exemption Married Filing Join Married Filing Sel *Personal exemptions must fraction thereof of AGI in exemptions Itemized Deduction Reduction of Itemize Single Head of Househo Head of Househo	tly Ing Separate folder, or bl ing spouse ing spouse inn inn inn inn inn inn inn inn inn in	\$12,66 9,30 9,30 6,30 1,29 1,59 201 \$4,09 \$4,09 \$259,44 285,33 311,30 155,69 1% for each \$2,500 (\$1 1.	00 00 00 50 50 6 6 6 6 hold AG 00 50	\$12,700 9,350 6,350 1,250 1,550 2017 \$4,050 \$261,500 287,650 313,800 156,900 ed filing separately) or 2017 31 \$261,500 287,650
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll Married Filing Jointly Single / Head of Household Married Filing Separately Capital Gains and Dividends Assets held at least 12 months at 15% Bracket or Below 25% to 35% Bracket 39.6% Bracket Kiddie Tax** (Under Age 19 with Unearn First (No Tax) Next (Child's Rate) Amounts Over (Parents' Rate) **The "kiddie tax" applies to: a) a child under age	1.45% er) 2.90% Tax - Taxable \ \$2 Taxes and qualified di med Income) e 18; b) a child age 18 hild age 19-23 whose student. Furthermore,	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000 200,000 125,000 2016 vidends 0% 15% 20% 2016 \$1,050 1,050 2,100 8 whose earned inco	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% see Thresholds \$250,000 200,000 125,000 2017 0% 15% 20% 2017 \$1,050 1,050 2,100 ned income does me does not exceed	Married Filing Join Head of Household Single/Married Filin Additional (Age 65/ Married Single, not surviv Personal Exemptio Reduction of Personal Exemption Reduction of Personal Exemption Reduction of Fersonal Exemption Married Filing Join Married Filing Sel *Personal exemptions must fraction thereof of AGI in exemptions Itemized Deduction Reduction of Itemize Single Head of Househo Married Filing Join Married Filing Join	tly Ing Separate Folder, or bl ing spouse Lions L	\$12,66 9,36 9,36 9,36 1,29 1,55 201 \$4,09 tion* - Thresho \$259,46 285,33 311,33 155,63 \$259,46 285,33 311,31 155,63 \$259,46 285,33 311,31 155,65	00 00 00 50 50 6 6 6 6 hold AG 00 50 00 50	\$12,700 9,350 6,350 1,250 1,550 2017 \$4,050 \$261,500 287,650 313,800 156,900 287,650 313,800 156,900 287,650 313,800 156,900
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll of Married Filing Jointly Single / Head of Household Married Filing Separately Capital Gains and Dividends of Household Married Filing Separately Capital Gains and Dividends of Head of Household Married Filing Separately Capital Gains and Dividends of Head of Household Married Filing Separately Kiddie Tax** (Under Age 19 with Unear 15% Bracket or Below 25% to 35% Bracket Kiddie Tax** (Under Age 19 with Unear 15% Household Married First (No Tax) Next (Child's Rate) Amounts Over (Parents' Rate) **The "kiddie tax" applies to: a) a child under age not exceed one-half of his/her support, or c) a chone-half his/her support, and who is a full-time si	1.45% er) 2.90% Tax - Taxable \ \$2 Taxes and qualified di med Income) e 18; b) a child age 18 hild age 19-23 whose student. Furthermore,	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000 200,000 125,000 2016 vidends 0% 15% 20% 2016 \$1,050 1,050 2,100 8 whose earned inco	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% see Thresholds \$250,000 200,000 125,000 2017 0% 15% 20% 2017 \$1,050 1,050 2,100 ned income does me does not exceed	Married Filing Join Head of Household Single/Married Filin Additional (Age 65/ Married Single, not surviv Personal Exemptio Reduction of Personal Exemption Reduction of Personal Exemption Married Filing Join Married Filing Sel *Personal exemptions must fraction thereof of AGI in exemption Itemized Deduction Reduction of Itemize Single Head of Househon Married Filing Join Married Filing Sel ***Specific itemized deduction ****Specific itemized deduction ****Specific itemized deduction ****Specific itemized deduction *****Specific itemized deduction ***********************************	tly Ing Separate folder, or bl ing spouse ions n inal Exemp Id intly be reduced by 2 cess of threshold ions ied Deduct Id intly barately barately barately ions ied Deduct intly barately	\$12,66 9,36 9,36 9,36 1,29 1,55 201 \$4,09 tion* - Thresho \$259,46 285,33 311,33 155,63 \$259,46 285,33 311,31 155,63 \$259,46 285,33 311,31 155,65	00 00 00 50 50 6 6 00 50 00 50 ,250 marrie 6 hold AG 00 50 00 50 00 50	\$12,700 9,350 6,350 1,250 1,550 2017 \$4,050 \$261,500 287,650 313,800 156,900 287,650 313,800 156,900 287,650 313,800 156,900
Max. Taxable Wage Base for S.S. Employee Tax Rate Self-Employed Tax Rate Medicare Payroll Tax Employee Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Self-Employed Tax Rate (Initial/Over) Additional .9% Medicare Payroll Married Filing Jointly Single / Head of Household Married Filing Separately Capital Gains and Dividends Assets held at least 12 months at 15% Bracket or Below 25% to 35% Bracket 39.6% Bracket Kiddie Tax** (Under Age 19 with Unear Series (No Tax) Next (Child's Rate) Amounts Over (Parents' Rate) **The "kiddie tax" applies to: a) a child under age not exceed one-half of his/her support, or c) a chone-half his/her support, and who is a full-time st income tax return and has at least one living pare	1.45% er) 2.90% Tax - Taxable \ \$2 Taxes and qualified di med Income) e 18; b) a child age 18 hild age 19-23 whose student. Furthermore,	118,500 6.2% 12.4% / 2.35% / 3.80% Wage Ba 250,000 200,000 125,000 2016 vidends 0% 15% 20% 2016 \$1,050 2,100 8 whose earread inco the child do ax year.	\$127,200 6.2% 12.4% 1.45% / 2.35% 2.90% / 3.80% se Thresholds \$250,000 200,000 125,000 2017 0% 15% 20% 2017 \$1,050 1,050 2,100 ned income does me does not file a joint	Married Filing Join Head of Household Single/Married Filin Additional (Age 65/ Married Single, not survive Personal Exemption Reduction of Personal Exemption Reduction of Personal Exemption Married Filing Join Married Filing Selection of AGI in extending the Reduction of Itemized Personal Exemptions must fraction thereof of AGI in extending the Reduction of Itemized Single Head of Household Married Filing Join Married Filing Join Married Filing Join Married Filing Selection Itemized Married Filing Selection Ite	tly Ing Separate Older, or bl ing spouse ions In Ing Separate Ing Separate Ing Spouse In	\$12,66 9,36 9,36 1,06 1,07 1,07 201 \$4,08 \$4,08 \$259,46 285,38 311,36 155,68 18 201 \$259,46 285,38 311,36 155,68 \$259,46 285,38 311,36 155,68 \$259,46	00 00 00 50 50 6 6 00 50 00 50 ,250 marrie 6 hold AG 00 50 00 50 00 50	\$12,700 9,350 6,350 1,250 1,550 2017 \$4,050 \$261,500 287,650 313,800 156,900 ed filing separately) or 2017 31 \$261,500 287,650 313,800 156,900 ed filing separately.

if provisional income)

\$15,720

1,310/month

More than \$44,000

More than 34,000

Maximum Earned Income Before S.S. Benefits are Reduced

Married Filing Jointly

Under Full Retirement Age

(Lose \$1 for every \$2 of earnings)

Single

if provisional income)

\$15,720

1,310/month

More than \$44,000

More than 34,000

Phase-Out \$50 for each \$1,000 of Modified AGI Over:

Married Filing Jointly

Married Filing Separately

\$75,000

110,000

55,000

\$75,000

110,000

55,000

2017 Tax Facts At-a-Glance

Estate & Gift Taxes

2016 Gift & Estate Unified Tax Rates			2017 Gift & E	state Unified Ta	ax Rates	
Over	But Not Over	The Tax Is	Of The Amount Over	Over	But Not Over	The Tax Is
\$0	\$10,000	\$0 + 18%	\$0	\$0	\$10,000	\$0 + 18%
10,000	20,000	1,800 + 20%	10,000	10,000	20,000	1,800 + 20%
20,000	40,000	3,800 + 22%	20,000	20,000	40,000	3,800 + 22%
40,000	60,000	8,200 + 24%	40,000	40,000	60,000	8,200 + 24%
60,000	80,000	13,000 + 26%	60,000	60,000	80,000	13,000 + 26%
80,000	100,000	18,200 + 28%	80,000	80,000	100,000	18,200 + 28%
100,000	150,000	23,800 + 30%	100,000	100,000	150,000	23,800 + 30%
150,000	250,000	38,800 + 32%	150,000	150.000	250,000	38.800 + 32%
250,000	500,000	70,800 + 34%	250,000	250,000	500,000	70,800 + 34%
500,000	750,000	155,800 + 37%	500,000	500.000	750,000	155.800 + 37%
750,000	1,000,000	248,300 + 39%	750,000	750,000	1,000,000	248,300 + 39%
1,000,000	And Over	345,800 + 40%	1,000,000	1,000,000	And Over	345,800 + 40%
Name of City Tax	. F l ' /	D \		A 1017	5	

Annual Gift Tax Exclusion (per Donee):	\$14,000
Estate & Gift Tax Applicable Exclusion Amount:	5,450,000

Annual Gift Tax Exclusion (per Donee):	\$14,000
Estate & Gift Tax Applicable Exclusion Amount:	5,490,000

Of The **Amount Over**

> \$0 10,000 20,000 40,000 60,000 80,000 100,000 150,000 250,000 500,000 750,000 1,000,000

Qualified Retirement Plans (maximum limits)	2016	2017	Required Mini	mum Distri	ibutions (U	niform Tab	l
SEP Plan Participant Maximum Percentage of Compensation*	25%	25%	Age	Factor	Age	Factor	
SEP Plan Per Participant Maximum Dollar Allocation Limit	\$53,000	\$54,000	70	27.4	86	14.1	
SEP Minimum Compensation	600	600	71	26.5	87	13.4	
*20% if self employed			72	25.6	88	12.7	
SIMPLE IRA Employee Contribution	12,500	12,500	73	24.7	89	12.0	
SIMPLE IRA Catch-Up - Age 50+	3,000	3,000	74	23.8	90	11.4	
401(k) Plan, 457 Plan Elective Employee Deferral	18,000	18,000	75	22.9	91	10.8	
401(k) Plan, 457 Plan Catch-Up - Age 50+	6,000	6,000	76	22.0	92	10.2	
403(b) TSA Elective Employee Deferral	18,000	18,000	77	21.2	93	9.6	
403(b) TSA Catch-Up - Age 50+	6,000	6,000	78	20.3	94	9.1	
403(b) TSA Catch-Up – 15+ Years of Service with Current Employer	3,000	3,000	79	19.5	95	8.6	
Defined Contribution Plan			80	18.7	96	8.1	
Maximum Dollar Limit Per Participant	53,000	54,000	81	17.9	97	7.6	
Maximum Deduction Percentage of Eligible Payroll	25%	25%	82	17.1	98	7.1	
Defined Benefit Plan Maximum Benefit	210,000	215,000	83	16.3	99	6.7	
Covered Compensation Limit	265,000	270,000	84	15.5	100	6.3	
Highly Compensated Employee	120,000	120,000	85	14.8	101	5.9	

IRAs	2016	2017				
Traditional or Roth IRA Contr	ibution \$5,500	\$5,500				
IRA Catch-Up - Age 50+	1,000	1,000				
Phase-Out Range for Deductible Contributions to Traditional IRAs**						
Married Filing Jointly	\$98,000-118,000	\$99,000-119,000				
Single/Head of Household	61,000-71,000	62,000-72,000				
Married Filing Separately	0-10,000	0-10,000				
**For active participants in another retirement plan						
Phase-Out Range for Contributions to Roth IRAs						
Married Filing Jointly	\$184,000-194,000	\$186,000-196,000				
Single/Head of Household	117,000-132,000	118,000-133,000				
Married Filing Separately	0-10 000	0-10 000				

Married Filling Separately	0-10,000	0-10,000
Coverdell Education Savin	gs Accts 2016	2017
Maximum Contribution	\$2,000/ beneficiary	\$2,000/ beneficiary
Phase-Out Range Married Filing Jointly Single	\$190,000-220,000 95,000-110,000	\$190,000-220,000 95,000-110,000

Education Incentives	2016	2017
American Opportunity Credit (This is	s a modification of the	Hope Credit)
(100% credit for first \$2,000 of eligible expenses	\$2,500	\$2,500

(100% credit for first \$2,000 of eligible expenses and 25% of additional \$2,000 of expenses) Lifetime Learning Credit

American Opportunity Credit \$160,000-180,000 \$160,000-180,000 80,000-90,000 80,000-90,000

2,000

2,000

Others **Lifetime Learning Credits**

Married Filing Jointly

Modified AGI Phase-Outs for:

Married Filing Jointly \$110,000-130,000 \$112,000-132,000 55,000-65,000 56,000-66,000 Others

Phase-Outs for Exclusion of U.S. Savings Bond Income

Married Filing Jointly \$116,300-146,300 \$117,250-147,250 77,550-92,550 Others 78,150-93,150

(See IRS Pub 970 for complete explanation including exceptions)

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