

## TAX RATE SCHEDULES Single

### TAXABLE INCOME:

Over	But not over
\$ 0	\$ 9,525
9,525	38,700
38,700	82,500
82,500	157,500
157,500	200,000
200,000	500,000
500,000	-

### TAX:

Tax	+%	On amt over
\$ .00	10%	\$ 0
952.50	12%	9,525
4,453.50	22%	38,700
14,089.50	24%	82,500
32,089.50	32%	157,500
45,689.50	35%	200,000
150,689.50	37%	500,000

## TAX RATE SCHEDULES Head of Household

### TAXABLE INCOME:

Over	But not over
\$ 0	\$ 13,600
13,600	51,800
51,800	82,500
82,500	157,500
157,500	200,000
200,000	500,000
500,000	-

### TAX:

Tax	+%	On amt over
\$ .00	10%	\$ 0
1,360.00	12%	13,600
5,944.00	22%	51,800
12,698.00	24%	82,500
30,698.00	32%	157,500
44,298.00	35%	200,000
149,298.00	37%	500,000

## TAX RATE SCHEDULES Married Filing Separately

### TAXABLE INCOME:

Over	But not over
\$ 0	\$ 9,525
9,525	38,700
38,700	82,500
82,500	157,500
157,500	200,000
200,000	300,000
300,000	-

### TAX:

Tax	+%	On amt over
\$ .00	10%	\$ 0
952.50	12%	9,525
4,453.50	22%	38,700
14,089.50	24%	82,500
32,089.50	32%	157,500
45,689.50	35%	200,000
80,689.50	37%	300,000

## TAX RATE SCHEDULES Married Filing Jointly or Qualifying Widow(er)

### TAXABLE INCOME:

Over	But not over
\$ 0	\$ 19,050
19,050	77,400
77,400	165,000
165,000	315,000
315,000	400,000
400,000	600,000
600,000	-

### TAX:

Tax	+%	On amt over
\$ .00	10%	\$ 0
1,905.00	12%	19,050
8,907.00	22%	77,400
28,179.00	24%	165,000
64,179.00	32%	315,000
91,379.00	35%	400,000
161,379.00	37%	600,000

## 2018 CORPORATE TAX RATES

The federal corporate income tax rate is 21%.

## 2018 ESTATE AND TRUST TAX RATES

### TAXABLE INCOME:

Over	But not over
\$ 0	\$ 2,550
2,550	9,150
9,150	12,500
12,500	-

### TAX:

Tax	+%	On amt over
\$ .00	10%	\$ 0
255.00	24%	2,550
1,839.00	35%	9,150
3,011.50	37%	12,500

## TRADITIONAL IRA LIMITS

### IRA Contribution Limits

#### Regular Contributions

2018 Maximum Contribution .....\$5,500

#### "Catch Up" Contributions for Taxpayers 50 and over

2018 Catch up .....\$6,500

## PHASEOUT OF IRA DEDUCTIONS

Filing Status	AGI Begin Phaseout	AGI Fully Phased Out
Single (or Married Filing Separately and lived apart from spouse for all of 2018)	\$63,000	\$ 73,000
Married Filing Jointly	\$101,000 <small>(\$189,000 if spouse is not covered by a pension plan)</small>	\$121,000 <small>(\$199,000 if spouse is not covered by a pension plan)</small>
Married Filing Separately	\$ 0	\$ 10,000
Head of Household	\$63,000	\$ 73,000
Qualifying Widow(er)	\$101,000	\$121,000

