

2018 Tax Rates Schedule X - Single		
If taxable income is over	But not over	The tax is
\$0	\$9,525	10% of the taxable amount
\$9,525	\$38,700	\$952.50 plus 12% of the excess over \$9,525
\$38,700	\$82,500	\$4,453.50 plus 22% of the excess over \$38,700
\$82,500	\$157,500	\$14,089.50 plus 24% of the excess over \$82,500
\$157,500	\$200,000	\$32,089.50 plus 32% of the excess over \$157,500
\$200,000	\$500,000	\$45,689.50 plus 35% of the excess over \$200,000
Over \$500,000	no limit	\$150,689.50 plus 37% of the excess over \$500,000
2018 Tax Rates Schedule Y-1 - Married Filing Jointly or Qualifying Widow(er)		
If taxable income is over	But not over	The tax is
\$0	\$19,050	10% of the taxable amount
\$19,050	\$77,400	\$1,905 plus 12% of the excess over \$19,050
\$77,400	\$165,000	\$8,907 plus 22% of the excess over \$77,400
\$165,000	\$315,000	\$28,179 plus 24% of the excess over \$165,000
\$315,000	\$400,000	\$64,179 plus 32% of the excess over \$315,000
\$400,000	\$600,000	\$91,379 plus 35% of the excess over \$400,000
\$600,000	no limit	\$161,379 plus 37% of the excess over \$600,000
2018 Tax Rates Schedule Y-2 - Married Filing Separately		
If taxable income is over	But not over	The tax is
\$0	\$9,525	10% of the taxable amount
\$9,525	\$38,700	\$952.50 plus 12% of the excess over \$9,525
\$38,700	\$82,500	\$4,453.50 plus 22% of the excess over \$38,700
\$82,500	\$157,500	\$14,089.50 plus 24% of the excess over \$82,500
\$157,500	\$200,000	\$32,089.50 plus 32% of the excess over \$157,500
\$200,000	\$300,000	\$45,689.50 plus 35% of the excess over \$200,000
Over \$300,000	no limit	\$80,689.50 plus 37% of the excess over \$300,000
2018 Tax Rates Schedule Z - Head of Household		
If taxable income is over	But not over	The tax is
\$0	\$13,600	10% of the taxable amount
\$13,600	\$51,800	\$1,360 plus 12% of the excess over \$13,600
\$51,800	\$82,500	\$5,944 plus 22% of the excess over \$51,800
\$82,500	\$157,500	\$12,698 plus 24% of the excess over \$82,500
\$157,500	\$200,000	\$30,698 plus 32% of the excess over \$157,500
\$200,000	\$500,000	\$44,298 plus 35% of the excess over \$200,000
\$500,000	no limit	\$149,298 plus 37% of the excess over \$500,000
2018 Tax Rates Estates & Trusts		
If taxable income is over	But not over	The tax is
\$0	\$2,550	10% of the taxable income
\$2,550	\$9,150	\$255 plus 24% of the excess over \$2,550
\$9,150	\$12,500	\$1,839 plus 35% of the excess over \$9,150
\$12,500	no limit	\$3,011.50 plus 37% of the excess over \$12,500
Social Security 2018 Tax Rates		
Base Salary		\$128,400
Social Security Tax Rate		6.20%
Maximum Social Security Tax		\$7,960.80

Medicare Base Salary		unlimited
Medicare Tax Rate		1.45%
<b>Additional Medicare 2018 Tax Rates</b>		
Additional Medicare Tax		0.90%
<b>Filing status</b>		<b>Compensation over</b>
Married filing jointly		\$250,000
Married filing separate		\$125,000
Single		\$200,000
Head of household (with qualifying person)		\$200,000
Qualifying widow(er) with dependent child		\$200,000
<b>Education 2018 Credit and Deduction Limits</b>		
American Opportunity Tax Credit (Hope)		\$2,500
Lifetime Learning Credit		\$2,000
Student Loan Interest Deduction		\$2,500
Coverdell Education Savings Contribution		\$2,000
<b>Miscellaneous 2018 Tax Rates</b>		
Standard Deduction:		
Married filing jointly or Qualifying Widow(er)		\$24,000
Head of household		\$18,000
Single or Married filing separately		\$12,000
Business Equipment Expense Deduction		\$1,000,000
Prior-year safe harbor for estimated taxes of higher-income		110% of your 2017 tax liability
Standard mileage rate for business driving		54.5 cents
Standard mileage rate for medical/moving driving		18 cents
Standard mileage rate for charitable driving		14 cents
Child Tax Credit		\$2,000 per qualifying child
Maximum capital gains tax rate for taxpayers with adjusted net capital gain up to \$77,200 for joint filers and surviving spouses, \$51,700 for heads of household, \$38,600 for single filers, \$38,600 for married taxpayers filing separately, and \$2,600 for estates and trusts		0%
Maximum capital gains tax rate for taxpayers with adjusted net capital gain over the amount subject to the 0% rate, and up to \$479,000 for joint filers and surviving spouses, \$452,400 for heads of household, \$425,800 for single filers, \$239,500 for married taxpayers filing separately, and \$12,700 for estates and trusts		15%
Maximum capital gains tax rate for taxpayers with adjusted net capital gain over \$479,000 for joint filers and surviving spouses, \$452,400 for heads of household, \$425,800 for single filers, \$239,500 for married taxpayers filing separately, and \$12,700 for estates and trusts		20%
Capital gains tax rate for unrecaptured Sec. 1250 gains		25%
Capital gains tax rate on collectibles and qualified small business stock		28%
Maximum contribution for Traditional/Roth IRA		\$5,500 if under age 50 \$6,500 if 50 or older
Maximum employee contribution to SIMPLE IRA		\$12,500 if under age 50 \$15,500 if 50 or older
Maximum Contribution to SEP IRA		25% of compensation up to \$55,000
401(k) maximum employee contribution limit		\$18,500 if under age 50 \$24,500 if 50 or older
Self-employed health insurance deduction		100%
Estate tax exemption		\$11,180,000
Annual Exclusion for Gifts		\$15,000
Foreign Earned Income Exclusion		\$104,100
Annual Exclusion for Gifts		\$15,000
Foreign Earned Income Exclusion		\$104,100