



Tax Facts and Figures



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2019 Federal Tax Rate Schedules

Single Taxable Income

\$ 0 to 9,700	×	10.0%	minus	\$ 0.00	= Tax
9,701 to 39,475	×	12.0%	minus	194.00	= Tax
39,476 to 84,200	×	22.0%	minus	4,141.50	= Tax
84,201 to 160,725	×	24.0%	minus	5,825.50	= Tax
160,726 to 204,100	×	32.0%	minus	18,683.50	= Tax
204,101 to 510,300	×	35.0%	minus	24,806.50	= Tax
510,301 and over	×	37.0%	minus	35,012.50	= Tax

MFJ or QW Taxable Income

\$ 0 to 19,400	×	10.0%	minus	\$ 0.00	= Tax
19,401 to 78,950	×	12.0%	minus	388.00	= Tax
78,951 to 168,400	×	22.0%	minus	8,283.00	= Tax
168,401 to 321,450	×	24.0%	minus	11,651.00	= Tax
321,451 to 408,200	×	32.0%	minus	37,367.00	= Tax
408,201 to 612,350	×	35.0%	minus	49,613.00	= Tax
612,351 and over	×	37.0%	minus	61,860.00	= Tax

MFS Taxable Income

\$ 0 to 9,700	×	10.0%	minus	\$ 0.00	= Tax
9,701 to 39,475	×	12.0%	minus	194.00	= Tax
39,476 to 84,200	×	22.0%	minus	4,141.50	= Tax
84,201 to 160,725	×	24.0%	minus	5,825.50	= Tax
160,726 to 204,100	×	32.0%	minus	18,683.50	= Tax
204,101 to 306,175	×	35.0%	minus	24,806.50	= Tax
306,176 and over	×	37.0%	minus	30,930.00	= Tax

HOH Taxable Income

\$ 0 to 13,850	×	10.0%	minus	\$ 0.00	= Tax
13,851 to 52,850	×	12.0%	minus	277.00	= Tax
52,851 to 84,200	×	22.0%	minus	5,562.00	= Tax
84,201 to 160,700	×	24.0%	minus	7,246.00	= Tax
160,701 to 204,100	×	32.0%	minus	20,102.00	= Tax
204,101 to 510,300	×	35.0%	minus	26,225.00	= Tax
510,301 and over	×	37.0%	minus	36,431.00	= Tax

Additional Medicare Tax

0.9% additional tax on wage income above threshold

Filing status	Single, HOH, QW	MFJ	MFS
Threshold amount	\$200,000	\$250,000	\$125,000

2019 Personal Exemptions

The personal exemption deduction per person is..... \$0
The qualifying relative income limit is..... \$4,200
The phaseout of the personal exemption deduction is suspended for tax years 2018 through 2025.

2019 Standard Deduction

The basic standard deduction for 2018 is:

Single or MFS.....	\$12,200
MFJ or QW.....	\$24,400
HOH.....	\$18,350

Age 65 and/or blind. The additional amounts for age 65 or older and/or blind, per person, per event in 2019 are:

MFJ, QW, or MFS.....	\$1,300
Single or HOH.....	\$1,650

Dependent. The standard deduction in 2019 for an individual who may be claimed as a dependent by another taxpayer cannot exceed the greater of \$1,100, or earned income plus \$350.

Child Tax Credit and Credit for Other Dependents

Child Tax Credit	\$2,000 per qualifying child.
Maximum refundable portion of Child Tax Credit	\$1,400 per qualifying child.
Child Tax Credit phaseout begins	MFJ..... \$400,000 Single, HOH, MFS..... \$200,000
Credit for Other Dependents	\$500 per dependent (not a qualifying child).

Social Security Highlights

Employee's portion of FICA	2019	2018	2017
Maximum earnings subject to Social Security tax (Medicare no limit)	\$132,900	\$128,400	\$127,200
Social Security tax rate	6.20%	6.20%	6.20%
Medicare tax rate*	1.45%	1.45%	1.45%
Maximum Social Security tax	\$8,239.80	\$7,960.80	\$7,886.40

*Plus 0.9% on wages above threshold amount, plus 3.8% on unearned income above threshold amount.

