

2017 Tax Rates Schedule X - Single

If taxable income is over	But not over	The tax is
\$0	\$9,325	10% of the taxable amount
\$9,325	\$37,950	\$932.50 plus 15% of the excess over \$9,325
\$37,950	\$91,900	\$5,226.25 plus 25% of the excess over \$37,950
\$91,900	\$191,650	\$18,713.75 plus 28% of the excess over \$91,900
\$191,650	\$416,700	\$46,643.75 plus 33% of the excess over \$191,650
\$416,700	\$418,400	\$120,910.25 plus 35% of the excess over \$416,700
Over \$418,400	no limit	\$121,505.25 plus 39.6% of the excess over \$418,400

2017 Tax Rates Schedule Y-1 - Married Filing Jointly or Qualifying Widow(er)

If taxable income is over	But not over	The tax is
\$0	\$18,650	10% of the taxable amount
\$18,650	\$75,900	\$1,865 plus 15% of the excess over \$18,650
\$75,900	\$153,100	\$10,452.50 plus 25% of the excess over \$75,900
\$153,100	\$233,350	\$29,752.50 plus 28% of the excess over \$153,100
\$233,350	\$416,700	\$52,222.50 plus 33% of the excess over \$233,350
\$416,700	\$470,700	\$112,728 plus 35% of the excess over \$416,700
\$470,700	no limit	\$131,628 plus 39.6% of the excess over \$470,700

2017 Tax Rates Schedule Y-2 - Married Filing Separately

If taxable income is over	But not over	The tax is
\$0	\$9,325	10% of the taxable amount
\$9,325	\$37,950	\$932.50 plus 15% of the excess over \$9,325
\$37,950	\$76,550	\$5,226.25 plus 25% of the excess over \$37,950
\$76,550	\$116,675	\$14,876.25 plus 28% of the excess over \$76,550
\$116,675	\$208,350	\$26,111.25 plus 33% of the excess over \$116,675
\$208,350	\$235,350	\$56,364 plus 35% of the excess over \$208,350
Over \$235,350	no limit	\$65,814 plus 39.6% of the excess over \$235,350

2017 Tax Rates Schedule Z - Head of Household

If taxable income is over	But not over	The tax is
\$0	\$13,350	10% of the taxable amount
\$13,350	\$50,800	\$1,335 plus 15% of the excess over \$13,350
\$50,800	\$131,200	\$6,952.50 plus 25% of the excess over \$50,800
\$131,200	\$212,500	\$27,052.50 plus 28% of the excess over \$131,200

2017 Tax Rates Schedule Z - Head of Household

If taxable income is over But not over		The tax is
\$212,500	\$416,700	\$49,816.50 plus 33% of the excess over \$212,500
\$416,700	\$444,550	\$117,202.50 plus 35% of the excess over \$416,700
\$444,550	no limit	\$126,950 plus 39.6% of the excess over \$444,550

2017 Tax Rates Estates & Trusts

If taxable income is over But not over		The tax is
\$0	\$2,550	15% of the taxable income
\$2,550	\$6,000	\$382.50 plus 25% of the excess over \$2,550
\$6,000	\$9,150	\$1,245 plus 28% of the excess over \$6,000
\$9,150	\$12,500	\$2,127 plus 33% of the excess over \$9,150
\$12,500	no limit	\$3,232.50 plus 39.6% of the excess over \$12,500

Social Security 2017 Tax Rates

Base Salary	\$127,200
Social Security Tax Rate	6.2%
Maximum Social Security Tax	\$7,886.40
Medicare Base Salary	unlimited
Medicare Tax Rate	1.45%

Additional Medicare 2017 Tax Rates

Additional Medicare Tax	0.9%
Filing status	Compensation over
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

Education 2017 Credit and Deduction Limits

American Opportunity Tax Credit (Hope)	\$2,500
Lifetime Learning Credit	\$2,000
Student Loan Interest Deduction	\$2,500
Coverdell Education Savings Contribution	\$2,000

Miscellaneous 2017 Tax Rates

Personal Exemption (Adjusted Gross Income below \$156,900)	\$4,050
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Miscellaneous 2017 Tax Rates

Business Equipment Expense Deduction	\$510,000
Prior-year safe harbor for estimated taxes of higher-income	110% of your 2016 tax liability
Standard mileage rate for business driving	53.5 cents
Standard mileage rate for medical/moving driving	17 cents
Standard mileage rate for charitable driving	14 cents
Child Tax Credit	\$1,000 per qualifying child
Unearned income maximum for children before kiddie tax applies	\$1,050
Maximum capital gains tax rate for taxpayers in the 10% or 15% bracket	0%
Maximum capital gains tax rate for taxpayers in the 25%, 28%, 33%, or 35% bracket	15%
Maximum capital gains tax rate for taxpayers in the 39.6% bracket	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 \$54,000
401(k) maximum employee contribution limit	\$18,000 if under age 50 \$24,000 if 50 or older
Self-employed health insurance deduction	100%
Estate tax exemption	\$5,490,000
Annual Exclusion for Gifts	\$14,000
Foreign Earned Income Exclusion	\$102,100