

**2019 TAX RATES AND TABLES**  
**(Actual — REV. PROC. — 2018-57)**

2019 Tax Rates, Standard Deductions, Personal Exemptions, Etc.

**A. SINGLE — OTHER THAN HEAD OF HOUSEHOLD AND SURVIVING SPOUSE**

Taxable Income over	But Not over	Your Tax Is	On the Amount over
\$—————	\$ 9,700.00	\$—————	10.0% \$—————
9,700.00	38,475.00	970.00 + 12.0%	9,700.00
39,475.00	84,200.00	4,543.00 + 22.0%	39,475.00
84,200.00	160,725.00	14,382.50 + 24.0%	84,200.00
160,725.00	204,100.00	32,748.50 + 32.0%	160,725.00
204,100.00	510,300.00	46,628.50 + 35.0%	204,100.00
510,300.00	—————	153,798.50 + 37.0%	510,300.00

**B. MARRIED FILING JOINT RETURNS AND SURVIVING SPOUSES**

Taxable Income over	But Not over	Your Tax Is	On the Amount over
\$—————	\$ 19,400.00	\$—————	10.0% \$—————
19,400.00	78,950.00	1,940.00 + 12.0%	19,400.00
78,950.00	168,400.00	9,086.00 + 22.0%	78,950.00
168,400.00	321,450.00	28,765.00 + 24.0%	168,400.00
321,450.00	408,200.00	65,497.00 + 32.0%	321,450.00
408,200.00	612,350.00	93,257.00 + 35.0%	408,200.00
612,350.00	—————	164,709.50 + 37.0%	612,350.00

**C. MARRIED FILING SEPARATE**

Taxable Income over	But Not over	Your Tax Is	On the Amount over
\$—————	\$ 9,700.00	\$—————	10.0% \$—————
9,700.00	39,475.00	970.00 + 12.0%	9,700.00
39,475.00	84,200.00	4,543.00 + 22.0%	39,475.00
84,200.00	160,725.00	14,382.50 + 24.0%	84,200.00
160,725.00	204,100.00	32,748.50 + 32.0%	160,725.00
204,100.00	306,175.00	46,628.50 + 35.0%	204,100.00
306,175.00	—————	82,354.75 + 37.0%	306,175.00

**D. HEAD OF HOUSEHOLD**

Taxable Income over	But Not over	Your Tax Is	On the Amount over
\$—————	\$ 13,850.00	\$—————	10.0%
13,850.00	52,850.00	1,385.00 + 12.0%	13,850.00
52,850.00	84,200.00	6,065.00 + 22.0%	52,850.00
84,200.00	160,700.00	12,962.00 + 24.0%	84,200.00
160,700.00	204,100.00	31,322.00 + 32.0%	160,700.00
204,100.00	510,300.00	45,210.00 + 35.0%	204,100.00
510,300.00	—————	152,380.00 + 37.0%	510,300.00

**E. ESTATES AND TRUSTS**

Taxable Income over	But Not over	Your Tax Is	On the Amount over
\$—————	\$ 2,600.00	\$—————	10.0%
2,600.00	9,300.00	260.00 + 24.0%	2,600.00
9,300.00	12,750.00	1,868.00 + 35.0%	9,300.00
12,750.00	—————	3,075.50 + 37.0%	12,750.00

**F. CAPITAL GAINS AND QUALIFIED DIVIDENDS 2019 BRACKETS \***

	0% Rate	15% Rate	20% Rate
Single	\$0-\$39,375	\$39,376-\$434,550	> \$434,550
MFJ	\$0-\$78,750	\$78,751-\$488,850	> \$488,850
MFS	\$0-\$39,375	\$39,376-\$244,425	> \$244,425
HOH	\$0-\$52,750	\$52,751-\$461,700	> \$461,700
Trusts/Estates	\$0-\$ 2,650	\$ 2,651-\$ 12,950	> \$ 12,950

\* The capital gains tax rate is **NOW** tied to these income thresholds; **NOT** to the taxable brackets as prior to 2018.

**G. STANDARD DEDUCTION — BASIC AMOUNTS**

Filing Status	2018	2019	Inc.
Joint Return	\$24,000	<b>\$24,400</b>	\$ 400
Surviving Spouse	24,000	<b>24,400</b>	400
Single	12,000	<b>12,200</b>	200
Head of Household	18,000	<b>18,350</b>	350
Married Filing Separate	12,000	<b>12,200</b>	200
"Kiddie" Standard	1,050 *	<b>1,100</b>	50

\* or individual's earned income + **\$350**, whichever is greater



H. STANDARD DEDUCTION FOR MARRIED TAXPAYERS

<u>65 years or over or blind</u>	<u>2018</u>	<u>2019</u>	<u>Inc.</u>
Amount	\$1,300	\$1,300	\$-0-

I. STANDARD DEDUCTION FOR SINGLE TAXPAYERS OR HEAD OF HOUSEHOLD

<u>65 years or over or blind</u>	<u>2018</u>	<u>2019</u>	<u>Inc.</u>
Amount	\$1,600	\$1,650	\$ 50

J. PERSONAL EXEMPTION	<u>2018</u>	<u>2019</u>	<u>Inc.</u>
Amount	\$ N/A	\$ N/A	-0-

K. "KIDDIE TAX" EXEMPTION	<u>2018</u>	<u>2019</u>	<u>Inc.</u>
Amount	\$2,100	\$2,200	\$100

L. GIFT TAX EXCLUSION	<u>2018</u>	<u>2019</u>	<u>Inc.</u>
Amount	\$15,000	\$15,000	\$ -0-

M. UNIFIED ESTATE/GIFT TAX EXCLUSION	<u>2018</u>	<u>2019</u>	<u>Inc.</u>
Amount	\$11,180,000	\$11,400,000	\$220,000

N. REDUCTION OF ITEMIZED DEDUCTIONS — OVERALL LIMITATION

	<u>2018</u>	<u>2019</u>
Married Filing Joint	\$ N/A	\$ N/A
Surviving Spouse	N/A	N/A
Head of Household	N/A	N/A
Single Individual	N/A	N/A
Married Filing Separate	N/A	N/A

O. BUSINESS MEAL DEDUCTION FOR DOT INDIV. EMPLOYEES ELIMINATED

	<u>2018</u>	<u>2019</u>	<u>Inc.</u>
Deductible Percentage	0%	0%	-0-

**P. PHASE-OUT OF PERSONAL EXEMPTIONS — AGI LIMITS**

	<u>2018</u>		<u>2019</u>
Married Filing Joint	\$ N/A	\$	N/A
Surviving Spouse	N/A		N/A
Head of Household	N/A		N/A
Single Individual	N/A		N/A
Married Filing Separate	N/A		N/A

**Q. HEALTH SAVINGS ACCOUNT LIMITS**

	<u>2018</u>	<u>2019</u>	<u>Inc.</u>
<b>Self-only coverage</b> deduction	\$3,450	<b>\$3,500</b>	\$ 50
Age 55 and over	4,450	<b>4,500</b>	50
Annual deductible	1,350	<b>1,350</b>	-0-
Maximum out-of-pocket expenses	6,650	<b>6,750</b>	100
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<b>Family coverage</b> deduction	\$6,900	<b>\$7,000</b>	100
Age 55 and over	7,900	<b>8,000</b>	100
Annual deductible	2,700	<b>2,700</b>	-0-
Maximum out-of-pocket expenses	13,300	<b>13,500</b>	200

**R. STUDENT LOAN INTEREST DEDUCTION PHASE-OUTS**

	<u>2018</u>	<u>2019</u>
Joint return	\$135,000/165,000	<b>\$140,000/170,000</b>
Married Filing Separate	N/A	N/A
Single return	65,000/80,000	<b>70,000/85,000</b>

**S. EIC UNEARNED INCOME DISQUALIFICATION LIMIT**

	<u>2018</u>	<u>2019</u>	<u>Inc.</u>
Maximum unearned income limit	\$3,500	<b>\$3,600</b>	\$100

**T. MAXIMUM EARNED INCOME "CREDIT" PER QUALIFIED CHILD (REN)**

	<u>2018</u>	<u>2019</u>	<u>Inc.</u>
1. <b>One</b> (1) child	\$3,461	<b>\$3,526</b>	\$ 65
2. <b>Two</b> (2) children	5,716	<b>5,829</b>	112
3. <b>Three (3) or more</b> children	6,431	<b>6,557</b>	126
4. <b>No</b> children	519	<b>529</b>	10

**U. DOMESTIC EMPLOYEE COVERAGE THRESHOLD - SCHEDULE H**

	<u>2018</u>	<u>2019</u>	<u>Inc.</u>
Amount	\$2,100	<b>\$2,100</b>	\$-0-

**V. LONG-TERM CARE INSURANCE PREMIUM ITEMIZED DEDUCTION MAXIMUMS**

<u>Age at Close of Tax Year</u>	<u>2018</u>	<u>2019</u>	<u>Inc.</u>
40 or less	\$ 420	<b>\$ 420</b>	\$-0-
41 - 50	780	<b>790</b>	10
51 - 60	1,560	<b>1,580</b>	20
61 - 70	4,160	<b>4,220</b>	60
71 and over	5,200	<b>5,270</b>	70

**W. EXPENSING AND EXPENDITURE LIMIT**

	<u>2018</u>	<u>2019</u>	<u>Inc./Dec.</u>
1. \$179 Expensing	\$1,000,000	<b>\$1,020,000</b>	\$20,000
\$179 SUV under 14,000 lbs.	25,000	<b>25,500</b>	500
2. Expenditure Limitation	2,500,000	<b>2,550,000</b>	50,000

**X. CHARITABLE, MEDICAL, AND MOVING EXPENSE RATES**

	<u>2018</u>	<u>2019</u>	<u>Inc./Dec.</u>
1. Charitable	14.0¢ per mile	<b>14.0¢ per mile</b>	-0-
2. Medical	18.0¢ per mile	<b>1_.0¢ per mile</b>	_.0¢
3. Moving Expenses (Military Only)	18.0¢ per mile	<b>1_.0¢ per mile</b>	_.0¢



**Y. AMT EXEMPTION AMOUNTS**

	<u>2018</u>	<u>2019</u>	<u>Inc.</u>
1. Joint Filers	\$109,400	\$111,700	\$2,300
2. Single Filers	70,300	71,700	1,400
3. Married Filing Separate	54,700	55,850	1,150
4. Estates and Trusts	24,600	25,000	400

**Z. ADOPTION CREDIT AND PHASE-OUT THRESHOLDS AMOUNTS**

	<u>2018</u>	<u>2019</u>	<u>Inc.</u>
1. Adoption Credit	\$13,810	\$14,080	\$ 270
2. Phase-out Thresholds	\$207,140-	\$211,160-	\$4,020
	247,140	\$251,160	4,020

**AA. TAX SAVER CREDIT**

	<u>2018</u>	<u>2019</u>
	<u>AGI Limits</u>	<u>AGI Limits</u>
<u>Joint filers:</u> 50%	0 - \$38,000	0 - \$38,500
20%	>38,000 - 41,000	>38,500 - 41,500
10%	>41,000 - 63,000	>41,500 - 64,000

(No credit if AGI is above \$63,000 and \$65,000 respectively)

<u>HOH:</u> 50%	0 - \$28,500	0 - \$28,875
20%	>28,500 - 30,750	>28,875 - 31,125
10%	>30,750 - 47,250	>31,125 - 48,000

(No credit if AGI is above \$47,250 and \$48,750 respectively)

<u>All others:</u> 50%	0 - \$19,000	0 - \$19,250
20%	>19,000 - 20,500	>19,250 - 20,750
10%	>20,500 - 31,500	>20,750 - 32,000

(No credit if AGI is above \$31,500 and \$32,500 respectively)

Maximum single credit \$2,000. MFJ credit \$2,000/each.