

Federal Income Tax Tables - 2018

Filing Status	If Taxable Income Is Between			Pay	Plus Percent on Excess Over 1st Column
Single tax payers	\$0	-	\$9,525	\$0.00	10.0%
	9,525	-	38,700	952.50	12.0%
	38,700	-	82,500	4,453.50	22.0%
	82,500	-	157,500	14,089.50	24.0%
	157,500	-	200,000	32,089.50	32.0%
	200,000	-	500,000	45,689.50	35.0%
	500,000	-	Up	150,689.50	37.0%
Married filing jointly	\$0	-	\$19,050	\$0.00	10.0%
	19,050	-	77,400	1,905.00	12.0%
	77,400	-	165,000	8,907.00	22.0%
	165,000	-	315,000	28,179.00	24.0%
	315,000	-	400,000	64,179.00	32.0%
	400,000	-	600,000	91,379.00	35.0%
	600,000	-	Up	161,379.00	37.0%
Married filing separately	\$0	-	\$9,525	\$0.00	10.0%
	9,525	-	38,700	952.50	12.0%
	38,700	-	82,500	4,453.50	22.0%
	82,500	-	157,500	14,089.50	24.0%
	157,500	-	200,000	32,089.50	32.0%
	200,000	-	300,000	45,689.50	35.0%
	300,000	-	Up	80,689.50	37.0%
Head of household	\$0	-	\$13,600	\$0.00	10.0%
	13,600	-	51,800	1,360.00	12.0%
	51,800	-	82,500	5,944.00	22.0%
	82,500	-	157,500	12,698.00	24.0%
	157,500	-	200,000	30,698.00	32.0%
	200,000	-	500,000	44,298.00	35.0%
	500,000	-	Up	149,298.00	37.0%

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Example

Married Filing Jointly			
Taxable income	\$80,000		
Tax on the 1st	77,400	is	\$8,907.00
Tax on the remaining	2,600	22.0%	572.00
Total Tax			\$9,479.00

Personal and Dependent Exemptions

Year	Amount of Exemption for Each		
	Taxpayer	Spouse	Dependent Child
2015	\$4,000	\$4,000	\$4,000
2016	4,050	4,050	4,050
2017	4,050	4,050	4,050

For tax years before 2018, for higher income taxpayers, the deductibility of personal and dependent exemptions, as well as that of certain itemized deductions, was gradually reduced as adjusted gross income increased. For 2017, the phase-out thresholds for both of these limitations were: Single - \$261,500; Married Filing Jointly - \$313,800; Married Filing Separately - \$156,900; and Head of Household - \$287,650.

For 2018 through 2025, the Tax Cuts and Jobs Act of 2017 (TCJA) repealed both the deduction for personal and dependent exemptions as well as the limitation on specified itemized deductions. Unless the law is later changed, both of these deductions will again be allowed beginning in 2026.

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Standard Deduction - Persons Who Do Not Itemize Deductions

Year	Amount of Deduction			
	Married Jointly	Married Separate	Heads of Household	Single
2015	\$12,600	\$6,300	\$9,250	\$6,300
2016	12,600	6,300	9,300	6,300
2017	12,700	6,350	9,350	6,350
2018	24,000	12,000	18,000	12,000
2019	Adjusted for Inflation			

Year	Additional Standard Deductions (Each Spouse)			
	65 or Older		Blind	
	Married	Single	Married	Single
2015	\$1,250	\$1,550	\$1,250	\$1,550
2016	1,250	1,550	1,250	1,550
2017	1,250	1,550	1,250	1,550
2018	1,300	1,600	1,300	1,600
2019	Adjusted for Inflation			

Children: For 2017, children with income who can be claimed as dependents on a parent's return (even if the exemption has no benefit due to the phase-out) cannot take their own personal exemption. A child's standard deduction is up to \$1,050 for unearned income or up to \$6,350 for earned income.