## STANDARD DEDUCTION
- **Married filing jointly/surviving spouse**: $24,000
- **Single**: $12,000
- **Head of household**: $18,350
- **Dependent taxpayers**: $1,100

## ADDITIONAL STANDARD DEDUCTION
- **65+ or blind**
  - **Married/surviving spouse**: $1,300
  - **Unmarried**: $1,650
- **65+ and blind**
  - **Married/surviving spouse**: $2,600
  - **Unmarried**: $3,300

## ADOPTION CREDIT
- **Max. credit**: $14,080
- **Phaseout range**: $211,160–$251,160

## EDUCATION CREDITS
- **American Opportunity—max. credit**: $2,500
- **Phaseout threshold—joint filers**: $160,000–$180,000
- **Phaseout threshold—all other filers**: $80,000–$90,000
- **Lifetime Learning—max. credit**: $2,000
- **Phaseout threshold—joint filers**: $116,000–$136,000
- **Phaseout threshold—all other filers**: $58,000–$68,000

## EDUCATOR EXPENSE DEDUCTION
- **Max. deduction**: $250

## EDUCATION SAVINGS BOND EXCLUSION
- **Phaseout range—joint filers**: $121,600–$151,600
- **Phaseout range—all other filers**: $81,100–$96,100

## STUDENT LOAN INTEREST DEDUCTION
- **Phaseout range—joint filers**: $140,000–$170,000
- **Phaseout range—all other filers**: $70,000–$85,000

## LONG-TERM CARE INSURANCE DEDUCTION
- **Age at close of year**
  - **Premiums eligible for medical expense deduction**
    - **40 or younger**: $420
    - **Older than 40 but not more than 50**: $790
    - **Older than 50 but not more than 60**: $1,580
    - **Older than 60 but not more than 70**: $4,220
    - **Older than 70**: $5,270

## HEALTH SAVINGS ACCOUNTS
- **Self-only**
  - **HDHP deductible**: $1,350
  - **Out-of-pocket expense cap**: $6,750
  - **Max. contribution**: $3,500
- **Family**
  - **HDHP deductible**: $2,700
  - **Out-of-pocket expense cap**: $13,500
  - **Max. contribution**: $7,000

## MEDICAL-SAVINGS ACCOUNTS
- **Self-only**
  - **HDHP deductible**: $2,350–$3,500
  - **Out-of-pocket expense cap**: $4,650–$7,000
- **Family**
  - **HDHP deductible**: $4,650
  - **Out-of-pocket expense cap**: $8,550

## HEALTH FLEXIBLE SPENDING ACCOUNTS
- **Max. salary reduction contribution**: $2,700

## TRANSPORTATION FRINGE BENEFITS
- **Vanpool/transit pass monthly exclusion**: $265
- **Qualified parking monthly exclusion**: $265

## CAPITAL GAINS TAX RATES
<table>
<thead>
<tr>
<th>Type of return</th>
<th>Joint return/surviving spouse</th>
<th>Head of household</th>
<th>Single</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maximum zero rate amount</td>
<td>$78,750</td>
<td>$52,750</td>
<td>$39,375</td>
</tr>
<tr>
<td>Maximum 15% rate amount</td>
<td>$488,850</td>
<td>$461,700</td>
<td>$434,550</td>
</tr>
</tbody>
</table>

## INDIVIDUAL RETIREMENT ACCOUNT DEDUCTION
- **Max. deduction**: $6,000
- **Catch-up contribution age 50 or older**: $1,000
- **Phaseout range—joint filers**: $103,000–$123,000
- **Phaseout range—married filing separately**: $0–$10,000
- **Phaseout range—joint filer/active participant spouse**: $193,000–$203,000

## ROTH IRA CONTRIBUTION
- **Max. contribution**: $6,000
- **Catch-up contribution age 50 or older**: $1,000
- **Phaseout range—joint filers**: $193,000–$203,000
- **Phaseout range—married filing separately**: $0–$10,000
- **Phaseout range—joint filer/active participant spouse**: $193,000–$203,000

## RETIREMENT SAVINGS CONTRIBUTION CREDIT
- **Credit percentage**
  - **50%**:
    - **AGI limit—joint filers**: $0–$38,500
    - **AGI limit—head of household**: $0–$28,875
    - **AGI limit—other filers**: $0–$19,250
  - **20%**
    - **AGI limit—joint filers**: $38,501–$41,500
    - **AGI limit—head of household**: $28,876–$31,125
    - **AGI limit—other filers**: $19,251–$20,750
  - **10%**
    - **AGI limit—joint filers**: $41,501–$64,000
    - **AGI limit—head of household**: $31,126–$48,000
    - **AGI limit—other filers**: $20,751–$32,000

## SOCIAL SECURITY TAXES
- **Max. net taxable self-employment earnings**: $132,900
- **“Nanny tax” threshold**: $2,100

## FOREIGN INCOME
- **Foreign earned income exclusion**: $105,900

## ANNUAL EXCLUSION FOR GIFTS
- **Gift tax exclusion**: $15,000
- **Exclusion for gifts to a non-citizen spouse**: $155,000

## MILEAGE ALLOWANCES
- **Standard business mileage allowance**: 58¢
- **Medical and moving allowance**: 20¢
- **Charitable mileage allowance**: 14¢