



## 2017 Federal Income Tax Rates

Single				
Taxable Income		The Tax is:		
Over	But not over			Of the Amount Over
\$ -	\$ 9,325	\$ -	+ 10%	\$ -
\$ 9,326	\$ 37,950	\$ 933	+ 15%	\$ 9,366
\$ 37,951	\$ 91,900	\$ 5,226	+ 25%	\$ 37,951
\$ 91,901	\$ 191,650	\$ 18,714	+ 28%	\$ 91,901
\$ 191,651	\$ 416,700	\$ 46,644	+ 33%	\$ 191,651
\$ 416,701	\$ 418,400	\$ 120,910	+ 35%	\$ 416,701
\$ 418,401	-	\$ 121,505	+ 39.6%	\$ 418,400

Married Filing Separately				
Taxable Income		The Tax is:		
Over	But not over			Of the Amount Over
\$ -	\$ 9,325	\$ -	+ 10%	\$ -
\$ 9,326	\$ 37,950	\$ 933	+ 15%	\$ 9,326
\$ 37,951	\$ 76,550	\$ 5,226	+ 25%	\$ 37,951
\$ 76,551	\$ 116,675	\$ 14,876	+ 28%	\$ 76,551
\$ 116,676	\$ 208,350	\$ 26,111	+ 33%	\$ 116,676
\$ 208,351	\$ 235,350	\$ 56,364	+ 35%	\$ 208,351
\$ 235,351	-	\$ 65,814	+ 39.6%	\$ 235,350

Head of Household				
Taxable Income		The Tax is:		
Over	But not over			Of the Amount Over
\$ -	\$ 13,350	\$ -	+ 10%	\$ -
\$ 13,351	\$ 50,800	\$ 1,335	+ 15%	\$ 13,351
\$ 50,801	\$ 131,200	\$ 6,953	+ 25%	\$ 50,801
\$ 131,201	\$ 212,500	\$ 27,053	+ 28%	\$ 131,201
\$ 212,501	\$ 416,700	\$ 49,817	+ 33%	\$ 212,501
\$ 416,701	\$ 444,550	\$ 117,203	+ 35%	\$ 416,701
\$ 444,551	-	\$ 126,950	+ 39.6%	\$ 444,550

Married Filing Jointly				
Taxable Income		The Tax is:		
Over	But not over			Of the Amount Over
\$ -	\$ 18,650	\$ -	+ 10%	\$ -
\$ 18,651	\$ 75,900	\$ 1,865	+ 15%	\$ 18,651
\$ 75,901	\$ 153,100	\$ 10,453	+ 25%	\$ 75,901
\$ 153,101	\$ 233,350	\$ 29,753	+ 28%	\$ 153,101
\$ 233,351	\$ 416,700	\$ 52,223	+ 33%	\$ 233,351
\$ 416,701	\$ 470,700	\$ 112,728	+ 35%	\$ 416,701
\$ 470,701	-	\$ 131,628	+ 39.6%	\$ 470,700

Source: IRS Tax Code, www.irs.gov Tax tables are not to be considered tax advice, but provided as informational only. Please consult a tax professional for your personal tax services.

## 2017 Federal Income Tax Rates: Investments & Medicare

Taxable Income					Capital Gains & Dividends	Medicare Tax	
Single	Married Filing Separately	Married Filing Jointly	Head of Household	Rate on excess over base		Earned Income	Investment Income
\$ -	\$ -	\$ -	\$ -	10%	0%	2.90%	0%
\$ 9,325.00	\$ 9,325.00	\$ 18,650.00	\$ 13,350.00	15%			
\$ 37,950.00	\$ 37,950.00	\$ 75,900.00	\$ 50,800.00	25%			
\$ 91,900.00	\$ 76,550.00	\$ 153,100.00	\$ 131,200.00	28%	15%	3.80%	3.80%
\$ 191,650.00	\$ 116,675.00	\$ 233,350.00		33%			
\$ 200,000.00	\$ 125,000.00	\$ 250,000.00	\$ 200,000.00				
\$ -	\$ -	\$ -	\$ 212,500.00				
\$ 416,700.00	\$ 208,350.00	\$ 416,700.00	\$ 416,700.00	35%			
\$ 418,400.00	\$ 235,350.00	\$ 470,700.00	\$ 444,550.00	39.6%	20%		

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## Federal Estate Tax Tables

Estate & Gifting	2017
Estate Tax Exemption	\$5.49mm
Estate Tax Rate	40%
Lifetime Gift Tax Exemption	\$5.49mm
Gift Tax Rate	40%
Generation-Skipping Transfer tax (GST) Exemption	\$5.49mm
GST Tax Rate	40%
Annual Gift Tax Exclusion	\$14,000

Source: IRS Tax Code, www.irs.gov These tax tables are not to be considered tax advice, but provided as informational only. Please consult a tax professional for your personal tax services.

Trust Income Tax				
Taxable Income		The Tax is:		
Over	But not over			Of the Amount Over
\$ -	\$ 2,550	\$ -	+ 15%	\$ -
\$ 2,550	\$ 6,000	\$ 383	+ 25%	\$ 2,550
\$ 6,000	\$ 9,150	\$ 1,245	+ 28%	\$ 6,000
\$ 9,150	\$ 12,500	\$ 2,127	+ 33%	\$ 9,150
\$ 12,501	\$ -	\$ 3,233	+ 39.6%	\$ 12,500

## IRS Limitations on Benefits and Contributions

IRAs	
IRA Contribution Limit	\$ 5,500
IRA Catch-Up Contributions	\$ 1,000
IRA AGI Deduction Phase-out:	
Joint Return	\$99,000 to \$119,000
Single or Head of Household	\$62,000 to \$72,000
SEP	
SEP Minimum Compensation	\$ 600
SEP Maximum Contribution	\$ 54,000
SEP Maximum Compensation	\$ 270,000
Roth IRA Phase-out:	
Joint Return	\$186,000 to \$196,000

SIMPLE Plans	
SIMPLE Maximum Contributions	\$ 12,500
Catch-up Contributions	\$ 3,000
401(k), 403(b), Profit-Sharing Plans, etc.	
Annual Compensation	\$ 270,000
Elective Deferrals	\$ 18,000
Catch-up Contributions	\$ 6,000
Defined Contribution Limits	\$ 54,000
ESOP Limits	\$ 1,080,000
	\$ 215,000

Source: This table is from IRS Publication 590, of the IRS Tax Code, www.irs.gov These tax tables are not to be considered tax advice, but provided as informational only. Please consult a tax professional for your personal tax services.

## IRS Uniform Lifetime Table

Required Minimum Distribution Calculation									
Age	Factor	Age	Factor	Age	Factor	Age	Factor	Age	Factor
70	27.4	80	18.7	90	11.4	100	6.3	110	3.1
71	26.5	81	17.9	91	10.8	101	5.9	111	2.9
72	25.6	82	17.1	92	10.2	102	5.5	112	2.6
73	24.7	83	16.3	93	9.6	103	5.2	113	2.4
74	23.8	84	15.5	94	9.1	104	4.9	114	2.1
75	22.9	85	14.8	95	8.6	105	4.5	115+	1.9
76	22.0	86	14.1	96	8.1	106	4.2		
77	21.2	87	13.4	97	7.6	107	3.9		
78	20.3	88	12.7	98	7.1	108	3.7		
79	19.5	89	12.0	99	6.7	109	3.4		

Source: This table is from Publication 590-B (2106) of the IRS Tax Code, www.irs.gov These tax tables are not to be considered tax advice, but provided as informational only. Please consult a tax professional for your personal tax services.