

Updated Table**National Tax Advisory®**

**TO:** All Professional Tax Personnel  
**FROM:** Robin Tuttle Christian, CPA

**NTA-931**  
**DATE:** November 8, 2016<sup>1</sup>

**RE:** Updated Quick Access Federal Tax Data Sheet (2015–2017)

	2017	2016	2015
<b>Beginning of 15% Bracket</b>			
Joint or Qualifying Widow(er) (MFJ)	\$ 18,650	\$ 18,550	\$ 18,450
Single	9,325	9,275	9,225
Head of Household (HOH)	13,350	13,250	13,150
Married Filing Separately (MFS)	9,325	9,275	9,225
Estates and Nongrantor Trusts	0	0	0
<b>Beginning of 25% Bracket</b>			
MFJ	\$ 75,900	\$ 75,300	\$ 74,900
Single	37,950	37,650	37,450
HOH	50,800	50,400	50,200
MFS	37,950	37,650	37,450
Estates and Nongrantor Trusts	2,550	2,550	2,500
<b>Beginning of 28% Bracket</b>			
MFJ	\$ 153,100	\$ 151,900	\$ 151,200
Single	91,900	91,150	90,750
HOH	131,200	130,150	129,600
MFS	76,550	75,950	75,600
Estates and Nongrantor Trusts	6,000	5,950	5,900
<b>Beginning of 33% Bracket</b>			
MFJ	\$ 233,350	\$ 231,450	\$ 230,450
Single	191,650	190,150	189,300
HOH	212,500	210,800	209,850
MFS	116,675	115,725	115,225
Estates and Nongrantor Trusts	9,150	9,050	9,050
<b>Beginning of 35% Bracket</b>			
MFJ, Single, HOH	\$ 416,700	\$ 413,350	\$ 411,500
MFS	208,350	206,675	205,750
Estates and Nongrantor Trusts	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>
<b>Beginning of 39.6% Bracket</b>			
MFJ	\$ 470,700	\$ 466,950	\$ 464,850
Single	418,400	415,050	413,200
HOH	444,550	441,000	439,000
MFS	235,350	233,475	232,425
Estate and Nongrantor Trust	12,500	12,400	12,300



	2017	2016	2015
<b>Standard Deductions</b>			
MFJ	\$ 12,700	\$ 12,600	\$ 12,600
Single	6,350	6,300	6,300
HOH	9,350	9,300	9,250
MFS	6,350	6,300	6,300
Additional for Elderly/Blind—Married	1,250	1,250	1,250
Additional for Elderly/Blind—Unmarried	1,550	1,550	1,550
Taxpayer Claimed as a Dependent	1,050 <sup>3</sup>	1,050 <sup>3</sup>	1,050 <sup>3</sup>
<b>Qualifying Educator Expense Deduction</b>	\$ 250	\$ 250	\$ 250
<b>Personal/Dependent Exemption</b>	\$ 4,050	\$ 4,050	\$ 4,000
<b>Unearned Income without Kiddie Tax</b>	\$ 2,100	\$ 2,100	\$ 2,100
<b>Beginning of Personal Exemption and Itemized Deduction</b>			
Phase-out—Based on AGI			
MFJ	\$ 313,800	\$ 311,300	\$ 309,900
Single	261,500	259,400	258,250
HOH	287,650	285,350	284,050
MFS	156,900	155,650	154,950
<b>AMT Exemptions</b>			
MFJ	\$ 84,500	\$ 83,800	\$ 83,400
Single	54,300	53,900	53,600
HOH	54,300	53,900	53,600
MFS	42,250	41,900	41,700
Estate and Nongrantor Trusts	24,100	23,900	23,800
<b>Gift and Estate Tax</b>			
Estate and Gift Tax Exclusion	\$ 5,490,000 <sup>4</sup>	\$ 5,450,000 <sup>4</sup>	\$ 5,430,000 <sup>4</sup>
Gift Tax Annual Exclusion	14,000	14,000	14,000
<b>FICA/SE Tax Max Earnings</b>	\$ 127,200	\$ 118,500	\$ 118,500
<b>Auto Standard Mileage Allowances</b>			
Business	\$ .54	\$ .54	\$ .575
Charity Work		.14	.14
Medical/Moving		.19	.23
<b>Luxury Depreciation Limits</b>			
<b>Autos</b>			
First Year	\$ 3,160	\$ 3,160	\$ 3,160
With bonus depreciation		11,160	11,160
Second Year		5,100	5,100
Third Year		3,050	3,050
Fourth Year and Thereafter		1,875	1,875
<b>Light Trucks and Vans</b>			
First Year	\$ 3,560	\$ 3,560	\$ 3,460
With bonus depreciation		11,560	11,460
Second Year		5,700	5,600
Third Year		3,350	3,350
Fourth Year and Thereafter		2,075	1,975
<b>Section 179 Deduction Limit</b>	\$ 510,000 <sup>5</sup>	\$ 500,000 <sup>5</sup>	\$ 500,000
SUV Deduction Limit	25,000	25,000	25,000
Qualifying Real Property Limit	N/A <sup>5</sup>	N/A <sup>5</sup>	250,000
Qualifying Property Phase-out Threshold	2,030,000 <sup>5</sup>	2,010,000 <sup>5</sup>	2,000,000
<b>Earnings Ceiling for Social Security Benefits</b>			
Below Full Retirement Age	\$ 16,920	\$ 15,720	\$ 15,720
Year Full Retirement Age Reached <sup>6</sup>	44,880	41,880	41,880
Full Retirement Age	Unlimited	Unlimited	Unlimited

<sup>1</sup> This table has been updated for amounts known as of 11/8/16.

<sup>2</sup> There is no 35% tax bracket for estates and trusts.

<sup>3</sup> If an individual who can be claimed as a dependent has earned income, the standard deduction is the greater of \$1,050, or \$350 plus the earned income (but no more than the standard deduction).

<sup>4</sup> Plus the amount, if any, of the deceased spousal unused exclusion amount.

<sup>5</sup> For tax years beginning after 2015, the Section 179 deduction limit and phase-out threshold is adjusted for inflation and the qualifying real property expense limitation is eliminated.

<sup>6</sup> Limit applies to months prior to reaching full retirement age.