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Quick Guide to 2018 Federal Tax Information and Gross-up Percentages

Federal Tax Information			
	2018		2017
Value of Exemptions:	N/A		\$ 4,050
Child Tax Credit:	\$ 2,000		\$ 1,000
Social Security (OASDI):	\$ 128,400	6.20%	\$ 127,200 6.20%
Medicare:	\$ 200k/\$250k/\$125k		\$ 200k/\$250k/\$125k
	1.45%+ if > 2.35%		1.45%+ if > 2.35%
Supplemental Rate:	22% / 37% if over 1 million		25% / 39.6% if over 1 million
Business Mileage Rate:	\$ 0.545/mile		\$ 0.535/mile
Final Move Deductible Rate:	N/A		\$ 0.17/mile
Standard Deduction:	SNG	\$ 12,000	\$ 6,350
	MFJ	\$ 24,000	\$ 12,700
	HH	\$ 18,000	\$ 9,350
	MFS	\$ 12,000	\$ 6,350
Exemption Phase-out:	SNG	N/A	\$ 261,500
<i>*For tax year 2017, the exemption</i>	MFJ	N/A	\$ 313,800
<i>deduction is reduced by 2% for each</i>	HH	N/A	\$ 287,650
<i>\$2,500 (\$1,250 MFS) increment or fraction</i>	MFS	N/A	\$ 156,900
<i>thereof that AGI exceeds that threshold</i>			
Itemized Ded. Phase-out:	SNG	N/A	\$ 261,500
<i>*For tax year 2017 allowable itemized</i>	MFJ	N/A	\$ 313,800
<i>deductions are reduced by 3% of</i>	HH	N/A	\$ 287,650
<i>the amount AGI exceeds the threshold</i>	MFS	N/A	\$ 156,900
Child Tax Credit Phase-out*:	SNG	\$ 200,000	\$ 75,000
<i>* For tax year 2017 and 2018 for every \$1,000,</i>	MFJ	\$ 400,000	\$ 110,000
<i>or fraction thereof, that AGI exceeds the</i>	HH	\$ 200,000	\$ 75,000
<i>threshold, \$50 of the child tax credit is lost</i>	MFS	\$ 200,000	\$ 55,000

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Federal Tax Rates and Gross-up Percentages

	2018	Taxable Inc.	Tax Rate	Gross-Up%	2017	Taxable Inc.	Tax Rate	Gross-Up%
Single:	\$ 0 -	\$ 9,525	10%	11.11%	\$ 0 -	\$ 9,325	10%	11.11%
	\$ 9,525 -	\$ 38,700	12%	13.64%	\$ 9,325 -	\$ 37,950	15%	17.65%
	\$ 38,700 -	\$ 82,500	22%	28.21%	\$ 37,950 -	\$ 91,900	25%	33.33%
	\$ 82,500 -	\$ 157,500	24%	31.58%	\$ 91,900 -	\$ 191,650	28%	38.89%
	\$ 157,500 -	\$ 200,000	32%	47.06%	\$ 191,650 -	\$ 416,700	33%	49.25%
	\$ 200,000 -	\$ 500,000	35%	53.85%	\$ 416,700 -	\$ 418,400	35%	53.85%
Marr. Filing Joint:	\$ 500,000 -	+	37%	58.73%	\$ 418,400 -	+	39.60%	65.56%
	\$ 0 -	\$ 19,050	10%	11.11%	\$ 0 -	\$ 18,650	10%	11.11%
	\$ 19,050 -	\$ 77,400	12%	13.64%	\$ 18,650 -	\$ 75,900	15%	17.65%
	\$ 77,400 -	\$ 165,000	22%	28.21%	\$ 75,900 -	\$ 153,100	25%	33.33%
	\$ 165,000 -	\$ 315,000	24%	31.58%	\$ 153,100 -	\$ 233,350	28%	38.89%
	\$ 315,000 -	\$ 400,000	32%	47.06%	\$ 233,350 -	\$ 416,700	33%	49.25%
Head of Household:	\$ 400,000 -	\$ 600,000	35%	53.85%	\$ 416,700 -	\$ 470,700	35%	53.85%
	\$ 600,000 -	+	37%	58.73%	\$ 470,700 -	+	39.60%	65.56%
	\$ 0 -	\$ 13,600	10%	11.11%	\$ 0 -	\$ 13,350	10%	11.11%
	\$ 13,600 -	\$ 51,800	12%	13.64%	\$ 13,350 -	\$ 50,800	15%	17.65%
	\$ 51,800 -	\$ 82,500	22%	28.21%	\$ 50,800 -	\$ 131,200	25%	33.33%
	\$ 82,500 -	\$ 157,500	24%	31.58%	\$ 131,200 -	\$ 212,500	28%	38.89%
Marr. Filing Sep.:	\$ 157,500 -	\$ 200,000	32%	47.06%	\$ 212,500 -	\$ 416,700	33%	49.25%
	\$ 200,000 -	\$ 500,000	35%	53.85%	\$ 416,700 -	\$ 444,500	35%	53.85%
	\$ 500,000 -	+	37%	58.73%	\$ 444,500 -	+	39.60%	65.56%
	\$ 0 -	\$ 9,525	10%	11.11%	\$ 0 -	\$ 9,325	10%	11.11%
	\$ 9,525 -	\$ 38,700	12%	13.64%	\$ 9,325 -	\$ 37,950	15%	17.65%
	\$ 38,700 -	\$ 82,500	22%	28.21%	\$ 37,950 -	\$ 76,550	25%	33.33%
	\$ 82,500 -	\$ 157,500	24%	31.58%	\$ 76,550 -	\$ 116,675	28%	38.89%
	\$ 157,500 -	\$ 200,000	32%	47.06%	\$ 116,675 -	\$ 208,350	33%	49.25%
	\$ 200,000 -	\$ 300,000	35%	53.85%	\$ 208,350 -	\$ 235,350	35%	53.85%
	\$ 300,000 -	+	37%	58.73%	\$ 235,350 -	+	39.60%	65.56%