

# Table of Tax Attributes for Investors

## Ordinary Income Tax Rates

Ordinary income is taxed at the rate indicated until it exceeds a particular breakpoint. After reaching a breakpoint, income is taxed at the next rate until it exceeds the next breakpoint, and so on. H.R. 1, commonly known as the Tax Cuts and Jobs Act of 2017, redefined the marginal ordinary income tax rates and brackets for single, married filing joint (MFJ), head-of-household (HOH) and married filing separate (MFS) filers:

Ordinary Income Tax Rate Brackets for 2018				
Marginal Rate	Single	Married Filing Joint	Head of Household	Married Filing Separate
10%	0-\$9,525	0 - \$19,050	0-\$13,600	0 - \$9,525
12%	\$9,526 - \$38,700	\$19,051 - \$77,400	\$13,601 - \$51,800	\$9,526 - \$38,700
22%	\$38,701 - \$82,500	\$77,401 - \$165,000	\$51,801 - \$82,500	\$38,701 - \$82,500
24%	\$82,501 - \$157,500	\$165,001 - \$315,000	\$82,501 - \$157,500	\$82,501 - \$157,500
32%	\$157,501 - \$200,000	\$315,001 - \$400,000	\$157,501 - \$200,000	\$157,501 - \$200,000
35%	\$200,001-\$500,000	\$400,001 - \$600,000	\$200,001 - \$500,000	\$200,001 - \$300,000
37%	Over \$500,000	Over \$600,000	Over \$500,000	Over \$300,000

Ordinary Income Tax Rate Brackets for 2019				
Marginal Rate	Single	Married Filing Joint	Head of Household	Married Filing Separate
10%	0 - \$9,700	0 - \$19,400	0 - \$13,850	0 - \$9,700
12%	\$9,701 - \$39,475	\$19,401 - \$78,950	\$13,851 - \$52,850	\$9,701 - \$39,475
22%	\$39,476 - \$84,200	\$78,951 - \$168,400	\$52,851 - \$84,200	\$39,476 - \$84,200
24%	\$84,201 - \$160,725	\$168,401 - \$321,450	\$84,201 - \$160,700	\$84,201 - \$160,725
32%	\$160,726 - \$204,100	\$321,451 - \$408,200	\$160,701 - \$204,100	\$160,726 - \$204,100
35%	\$204,101 - \$510,300	\$408,201 - \$612,350	\$204,101 - \$510,300	\$204,101 - \$306,175
37%	Over \$510,300	Over \$612,350	Over \$510,300	Over \$306,175

## Alternative Minimum Tax (AMT) Exemption Amounts

Amounts for 2018				Amounts for 2019			
Single	Married Filing Joint	Married Filing Separate	Estates & Trusts	Single	Married Filing Joint	Married Filing Separate	Estates & Trusts
\$71,700	\$111,700	\$55,850	\$25,000	\$71,700	\$111,700	\$55,850	\$25,000

## Standard Deduction Amounts

Amounts for 2018				Amounts for 2019			
Single	Married Filing Joint	Married Filing Separate	Head of Household	Single	Married Filing Joint	Married Filing Separate	Head of Household
\$12,000	\$24,000	\$12,000	\$18,000	\$12,200	\$24,400	\$12,200	\$18,350

## Long-term Capital Gain, Capital Gain Distribution & Qualified Dividend Tax Rates

After ordinary income is taxed according to the rates above, taxation continues for qualified income at lower, preferred rates. Long-term capital gains from sales and exchanges, long-term capital gain distributions from mutual funds and qualified dividends are taxed at the rate indicated until exceeding a particular breakpoint. After exceeding a breakpoint, the income is taxed at the next rate until it exceeds the next breakpoint, and so on. H.R. 1 redefined the breakpoints, but did not change the preferred tax rates:

Long-term Capital Gain and Qualified Dividend Tax Rate Brackets for 2018				
Marginal Rate	Single	Married Filing Joint	Head of Household	Married Filing Separate
0%	0 - \$38,600	0 - \$77,200	0 - \$51,700	0 - \$38,600
15%	\$38,601 - \$425,800	\$77,201 - \$479,000	\$51,701 - \$452,400	\$38,601 - \$239,500
20%	\$425,801 and up	\$479,001 and up	\$452,401 and up	\$239,501 and up

Note: Breakpoints do not align with ordinary income brackets.

Long-term Capital Gain and Qualified Dividend Tax Rate Brackets for 2019				
Marginal Rate	Single	Married Filing Joint	Head of Household	Married Filing Separate
0%	0 - \$39,375	0 - \$78,750	0 - \$52,750	0 - \$39,375
15%	\$39,376 - \$434,550	\$78,751 - \$488,850	\$52,751 - \$461,700	\$39,376 - \$244,425
20%	\$434,551 and up	\$488,851 and up	\$461,701 and up	\$244,426 and up

Note: Breakpoints do not align with ordinary income brackets.

	2018	2019
<b>Itemized Deduction Limitation (Pease)</b>	The Pease limitation is suspended through 2025.	
<b>Miscellaneous Itemized Deductions</b>	Various miscellaneous itemized deductions that investors may have taken prior to 2018 are suspended through 2025. They include but are not limited to: IRA annual fees and administrative fees, IRA losses (when all IRA accounts of a type were liquidated), American Depository Receipt (ADR) fees, Managed Account Program (MAP) fees and Advisory and Guided Solutions Program fees.	
<b>Personal Exemption</b>	Personal exemptions are suspended through 2025.	
<b>Kiddie Tax</b>	Applies to children under 19, and dependent full-time students under 24.	
<b>Child Tax Credit</b> (subject to phase out)	\$2,000 The refundable portion of the credit is \$1,400.	
<b>Lifetime Estate &amp; Gift Tax Exemption Amount</b>	\$11.18 million	\$11.40 million
<b>Annual Gift Tax Exclusion</b>	\$15,000	
<b>Estate &amp; Gift Tax Rate</b>	40%	

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