

2019 Federal Tax Rates

<u>Tax Rate</u>	<u>Single Filers</u>	<u>Married Filing Jointly</u>	<u>Married Filing Separately</u>	<u>Head of Household</u>
10%	Up to \$9,700	Up to \$19,400	Up to \$9,700	Up to \$13,850
12%	\$9,701 - 39,475	\$19,401 - 78,950	\$9,701 - 39,475	\$13,851 - 52,850
22%	\$39,476 - 84,200	\$78,951 - 168,400	\$39,476 - 84,200	\$52,851 - 84,200
24%	\$84,201 - 160,725	\$168,401 - 321,450	\$84,201 - 160,725	\$84,201 - 160,700
32%	\$160,726 - 204,100	\$321,451 - 408,200	\$160,726 - 204,100	\$160,701 - 204,100
35%	\$204,101 - 510,300	\$408,201 - 612,350	\$204,101 - 306,175	\$204,101 - 510,300
37.00%	\$510,301 or more	\$612,351 or more	\$306,176 or more	\$510,301 or more

2018 - 2019 Estate Tax Exemption Rate

<u>Year of Death</u>	<u>Estate Tax Exemption</u>	<u>Maximum Rate on Estate Greater Than Exemption</u>
2018	\$11,180,000	40%
2019	\$11,400,000	40%

2019 Annual Gift Tax Exclusion

<u>Year Gift Made</u>	<u>Excluded Amount From Tax</u>
2019	\$15,000

2018 - 2019 Generation-Skipping Transfer Tax Exemption

<u>Year of Transfer</u>	<u>Excluded Amount From Tax</u>
2018	\$11,180,000
2019	\$11,400,000

Annual Exclusion for Non-Resident Aliens in 2019

<u>Type of Gift</u>	<u>Exemption</u>
Annual Exclusion Gifts to Persons Other Than Spouse	\$15,000
Annual Gifts to Citizen Spouse	Unlimited
Annual Gifts to Non-Citizen Spouse	\$155,000

Long-Term Capital Gains Rate

<u>Tax Bracket*</u>	<u>Maximum Tax Rate**</u>
22% - 35%	15%
35% - 37%	20%

* Tax bracket is used for guidance, but your specific income level will determine the maximum long-term capital gains rate.

** A 3.8% Medicare Surtax may apply to certain income thresholds with net investment income.