

**Supplemental Charts and Tables for 2019 Tax Schools
Updated October 14, 2019**

2018-2020 Meal Allowance

	Within the Continental U.S.		Outside the Continental U.S.	
Transportation Industry	2018 - \$63	2019/20 -\$66	2018 -\$68	2019/20 - \$71
Non-Transportation Industry	2018- \$57	2019/20 - \$60	2018 -\$68	2019/20 - \$71
High-Low Rates	2018 - \$60	2019/20- \$60	2018 -\$68	2019/20 - \$71

The incidental expenses only rate is \$5/day. IRS Notices 2017-54, Notice 2018-77, and Notice 2019-55.

2017 - 2019 Production Costs and Self-Use

Estimated deductible costs for use in adjusting farm expenses to exclude the cost of producing home-consumed farm produce.

Product	2017	2018	2019
Pork	\$ 33 per 100 pounds live weight \$ 86 per head	\$ 33 per 100 pounds live weight \$ 85 per head	\$ 34 per 100 pounds live weight \$ 87 per head
Beef	\$ 96 per 100 pounds live weight \$ 733 per head	\$ 90 per 100 pounds live weight \$ 686 per head	\$ 99 per 100 pounds live weight \$ 755 per head
Lamb	\$ 62 per 100 pounds live weight \$ 78 per head	\$ 60 per 100 pounds live weight \$ 75 per head	\$65 per 100 pounds live weight \$ 81 per head
Broilers	\$ 1.40 per 4-pound bird	\$ 1.40 per 4-pound bird	\$1.40 per 4-pound bird
Eggs	\$ 0.56 per dozen	\$ 0.57 per dozen	\$0.57 per dozen
Milk	\$ 11.50 per 100 pounds or \$ 0.99 per gallon	\$ 10.90 per 100 pounds or \$ 0.93 per gallon	\$ 11.90 per 100 pounds or \$ 1.01 per gallon

The above costs include all cash costs, depreciation and deductible production costs of home-raised feed. No charge is made for the farm operator's labor. If hired labor or purchased grain and roughages are used to produce these products, or if high interest costs are incurred, the costs should be increased accordingly. In arriving at production costs, it was assumed that the young animals were raised and fed.

Cafeteria Plan Health FSA Limits

2016	\$2,550
2017	\$2,600
2018	\$2,650
2019	\$2,700
2020	\$2,750

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Day Care Providers

<u>Standard Meal/Snack Rates:</u>	<u>2016*</u>	<u>2017**</u>	<u>2018***</u>	<u>2019*****</u>	<u>2020+</u>
<u>Breakfast</u>	<u>\$1.32</u>	<u>\$1.41</u>	<u>\$1.31</u>	<u>\$1.31</u>	<u>\$1.33</u>
<u>Lunch/Dinner</u>	<u>\$2.48</u>	<u>\$2.46</u>	<u>\$2.46</u>	<u>\$2.46</u>	<u>\$2.49</u>
<u>Snack</u>	<u>\$0.74</u>	<u>\$0.73</u>	<u>\$0.73</u>	<u>\$0.73</u>	<u>\$0.74</u>

Add: Non-food items (containers, paper products, utensils, etc.). Note: Alaska and Hawaii amounts differ. *Effective July 1, 2015 – June 30, 2016; **Effective July 1, 2016 – June 30, 2017 ***July 1, 2017 – June 30, 2018 ***** July 1, 2018 - June 30, 2019 + July 1, 2019 – June 30, 2019

Standard Deduction for 2018

Filing Status	Standard Deduction
Single and:	
Under 65	\$ 12,000
65 or over	13,600
Under 65 & blind	13,600
65 or over & blind	15,200
Married Filing Jointly and:	
Both spouses under 65, neither blind	24,000
One spouse 65 or over	25,300
Both spouses 65 or over	26,600
One spouse blind, both under 65	25,300
Both spouses blind, both under 65	26,600
One spouse 65 or over & blind	26,600
One 65 or over, other under 65 & blind	26,600
One 65 or over, blind; one under 65, blind	27,900
Both spouses 65 or over & blind	29,200
Qualifying Widow(er) and:	
Under 65	12,000
Under 65 & blind	13,300
65 or over	13,300
65 or over & blind	14,600
Head of Household and:	
Under 65	18,000
Under 65 & blind	19,600
65 or over	19,600
65 or over & blind	21,200
Married Filing Separately and:	
Under 65	12,000
Under 65 & blind	13,300
65 or over	13,300
65 or over & blind	14,600

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Married, Living Apart at End of 2018 -----

If the taxpayer was 65 on January 1, 2019, they are entitled to the age 65 exemption for the 2018 tax returns.

Standard Deduction for 2019

Filing Status	Standard Deduction
Single and:	
Under 65	\$ 12,200
65 or over	13,850
Under 65 & blind	13,850
65 or over & blind	15,500
Married Filing Jointly and:	
Both spouses under 65, neither blind	24,400
One spouse 65 or over	25,700
Both spouses 65 or over	27,000
One spouse blind, both under 65	25,700
Both spouses blind, both under 65	27,000
One spouse 65 or over & blind	27,000
One 65 or over, other under 65 & blind	27,000
One 65 or over, blind; one under 65, blind	28,300
Both spouses 65 or over & blind	29,600
Qualifying Widow(er) and:	
Under 65	24,400
Under 65 & blind	25,700
65 or over	25,700
65 or over & blind	27,000
Head of Household and:	
Under 65	18,350
Under 65 & blind	20,000
65 or over	20,000
65 or over & blind	21,650
Married Filing Separately and:	
Under 65	12,200
Under 65 & blind	13,500
65 or over	13,500
65 or over & blind	14,800

If the taxpayer was 65 on January 1, 2020, they are entitled to the age 65 exemption for the 2019 tax returns.

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Standard Deduction for 2020

Filing Status	Standard Deduction
Single and:	
Under 65	\$ 12,400
65 or over	14,050
Under 65 & blind	14,050
65 or over & blind	15,700
Married Filing Jointly and:	
Both spouses under 65, neither blind	24,800
One spouse 65 or over	26,100
Both spouses 65 or over	27,400
One spouse blind, both under 65	26,100
Both spouses blind, both under 65	27,400
One spouse 65 or over & blind	27,400
One 65 or over, other under 65 & blind	27,400
One 65 or over, blind; one under 65, blind	28,700
Both spouses 65 or over & blind	30,000
Qualifying Widow(er) and:	
Under 65	24,800
Under 65 & blind	26,100
65 or over	25,700
65 or over & blind	27,000
Head of Household and:	
Under 65	18,650
Married Filing Separately and:	
Under 65	12,400
Under 65 & blind	13,700
65 or over	13,700
65 or over & blind	15,000

If the taxpayer was 65 on January 1, 2021, they are entitled to the age 65 exemption for the 2020 tax returns.

Elder Law: 2019 and Available 2020 Medicaid Facts and Figures

- Medicaid Spousal Impoverishment Figures (effective Jan. 1, 2019)
 - Minimum Community Spouse Resource Allowance (CSRA): \$25,284.00
 - Maximum CSRA: \$126,420.00
 - Minimum Monthly Maintenance Needs Allowance (MMNA): \$2,113.75 (effective July 1, 2019). [Max is \$3,16.50/month] [NOTE: In Alaska, the amount will be \$2,641.25 as of July 1, 2019. It will be \$2,432.50 in Hawaii.]
 - Income cap: In "income cap" states the limit is \$2,313.00 a month
 - Medicaid home equity limit: \$585,000 (minimum); \$878,000 (maximum)

Medicare Premiums, Deductibles and Copayments	2018	2019	2020
Basic Part B premium	\$134/month	\$135.50/ month	
Part A premium	\$422/month	\$437/month	

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Part A deductible	\$1,340	\$1,364	
Part B deductible	\$183	\$185	
Co-payment for hospital stay days 61-90	\$335/day	\$341/day	
Co-payment for hospital stay days 91 and beyond	\$670/day	\$682/day	
Skilled nursing facility co-payment, days 21-100	\$167.50/day	\$170.50	

2019

The standard Part B premium amount in 2019 is \$135.50 (or higher depending on your income). However, some people who get Social Security benefits pay less than this amount (\$130 on average). You'll pay the standard premium amount (or higher) if:

- You enroll in Part B for the first time in 2018.
- You don't get Social Security benefits.
- You're directly billed for the Part B premiums (meaning they aren't taken out of your Social Security benefits).
- You have Medicare and Medicaid, and Medicaid pays your premiums. (Your state will pay the standard premium amount of \$134 for 2018.)
- Your modified adjusted gross income as reported on your IRS tax return from 2 years ago (2016) was above a certain amount. If so, you'll pay the standard premium amount and an Income Related Monthly Adjustment Amount (IRMAA). IRMAA is an extra charge added to your premium.

If you're in 1 of these 5 groups, here's what you'll pay:

If your yearly income in 2016 (for what you pay in 2018) was			You pay each month (in 2018)
File individual tax return	File joint tax return	File married & separate tax return	
\$85,000 or less	\$170,000 or less	\$85,000 or less	\$135.50
above \$85,000 up to \$107,000	above \$170,000 up to \$214,000	Not applicable	\$187
above \$107,000 up to \$133,500	above \$214,000 up to \$267,000	Not applicable	\$267.90
above \$133,500 up to \$160,000	above \$267,000 up to \$320,000	Not applicable	\$348.30
above \$160,000	above \$320,000	above \$85,000	\$428.60

** Premiums established by private insurers. As income increases the additional payment noted is in addition to the premium set by private insurers.

2019

The standard Part B premium amount in 2019 will be \$135.50. Most people will pay the standard Part B premium amount. If your modified adjusted gross income as reported on your IRS tax return from 2 years ago (2017) was above a certain amount, you'll pay the standard premium amount and an Income Related Monthly Adjustment Amount (IRMAA). IRMAA is an extra charge added to your premium.

If your yearly Income in 2017 (for what you pay in 2019) was			You pay each month (in 2019)
File individual tax return	File joint tax return	File married & separate tax return	
\$85,000 or less	\$170,000 or less	\$85,000 or less	\$135.50
above \$85,000 up to \$107,000	above \$170,000 up to \$214,000	Not applicable	\$189.60

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above \$107,000 up to \$133,500	above \$214,000 up to \$267,000	Not applicable	\$270.90
above \$133,500 up to \$160,000	above \$267,000 up to \$320,000	Not applicable	\$352.20
above \$160,000 and less than \$500,000	above \$320,000 and less than \$750,000	above \$85,000 and less than \$415,000	\$433.40
\$500,000 or above	\$750,000 and above	\$415,000 and above	\$460.50

Social Security Benefit for 2018 and Available Changes for 2019

	2018	2019	2020
Maximum Taxable Earnings			
Social Security (OASDI only)	\$128,400	\$132,900	\$137,700
Medicare (HI only)	No Limit	No Limit	No Limit
Quarter of Coverage			
	\$1,320	\$1,360	\$1,410
Retirement Earnings			
Under Full Retirement Age	\$17,040/year (\$1,420/month)	\$17,640/year (\$1,470/month)	\$18,240/year (\$1,520/month)
Note: One dollar in benefits will be withheld for every \$2.00 in earnings above the limit.			
The year an individual reaches full retirement age	\$45,360/year (\$3,780/month)	\$46,920/year (\$3,910/month)	\$48,600/year (\$4,050/month)
Note: Applies only to earnings for months prior to attaining full retirement age. One dollar in benefits will be withheld for every \$3.00 in earnings above the limit.			
Social Security Disability Thresholds			
Substantial Gainful Activity (SGA)			
Non-Blind	\$1,180/month	\$1,220/month	\$1,260/month
Blind	\$1,970/month	\$2,040/month	\$2,110/month
Trial Work Period (TWP)	\$ 850/month	\$ 880/month	\$910/month
Maximum Social Security Benefit: Worker Retiring at Full Retirement Age			
	\$2,788/month	\$2,861/month	\$3,011/month
SSI Federal Payment Standard			
Individual	\$750.00/month	\$771.00/month	\$783/month
Couple	\$1,125/month	\$1,157/month	\$1,175/month
SSI Resource Limits			
Individual	\$2,000	\$2,000	\$2,000
Couple	\$3,000	\$3,000	\$3,000
	Before the COLA	After COLA	
Estimated Average Monthly Social Security Benefits Payable in January 2020			
	Before 1.6% COLA 2020	After 1.6% COLA 2020	
All Retired Workers	\$1,479	\$1,503	
Aged Couple, Both Receiving Benefits	\$2,491	\$2,531	
Widowed Mother and Two Children	\$2,889	\$2,935	
Aged Widow(er) Alone	\$1,398	\$1,421	
Disabled Worker, Spouse and One or More Children	\$2,144	\$2,178	
All Disabled Workers	\$1,238	\$1,258	

Long-Term Care Premium Deductibility Limits

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Long-Term Care Premium Deductibility Limits	Maximum Deduction for 2015	Maximum Deduction for 2016	Maximum Deduction for 2017	Maximum Deduction for 2018	Maximum Deduction for 2019	Maximum Deduction for 2020
40 or less	\$380	\$390	\$410	\$420	\$420	\$430
More than 40 but not more than 50	\$710	\$730	\$770	\$780	\$790	\$810
More than 50 but not more than 60	\$1,430	\$1,460	\$1,530	\$1,560	\$1,580	\$1,630
More than 60 but not more than 70	\$3,800	\$3,900	\$4,090	\$4,160	\$4,220	\$4,350
More than 70	\$4,750	\$4,870	\$5,110	\$5,200	\$5,270	\$5,430

Retirement Contributions for 2020 (Notice 2019-59)

401(k), 403(b), most 457 plans, Thrift Savings Plan

2019	\$19,000
2020	\$19,500

Catch up Contribution (for employees aged 50 and over)

2019	\$6,000
2020	\$6,500

SIMPLE Retirement Plan

2019	\$13,000
2020	\$13,500

Income Phase-out Range for IRA Eligibility

	2019	2020
Single	\$64,000-\$74,000	\$65,000-\$75,000
Married, filing jointly	\$103,000-\$123,000	\$104,000-\$124,000
IRA Contributor not covered by workplace plan, but spouse is covered	\$193,000-\$203,000	\$196,000-\$206,000
Married, filing separately	\$0-\$10,000	\$0-\$10,000

Income Phase-out Range for Roth IRA Eligibility

	2019	2020
Head of Household	\$122,000-\$137,000	\$124,000-\$139,000
Single	\$122,000-\$137,000	\$124,000-\$139,000
Married, filing jointly	\$193,000-\$203,000	\$196,000-\$206,000
Married, filing separately	\$0-\$10,000	\$0-\$10,000

Income Limit for Saver's Credit (Retirement Savings Contributions Credit)

	2019	2020
Head of Household	48,000	48,750

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Single	\$32,000	\$32,500
Married, filing jointly	\$64,000	\$65,000
Married, filing separately	\$32,000	\$32,500