

Year-by-Year Comparisons

(SAF = Same as Federal)

Year	Federal Standard Deduction				Dependent (F&W) Std Ded Amount / + Earned Inc Amt	Personal Exemption			Fed Child Tax Credit
	Single	HH	MFJ	Age 65 Increase		Federal	Wisconsin	Wisconsin Age 65	
2011	\$5,800	\$8,500	\$11,600	S+1450 J+1150	\$950/\$300	\$3,700	\$700	+ \$250	\$1,000
2012	\$5,950	\$8,700	\$11,900	S+1450 J+1150	\$950/\$300	\$3,800	\$700	+ \$250	\$1,000
2013	\$6,100	\$8,950	\$12,200	S+1500 J+1200	\$1000/\$350	\$3,900	\$700	+ \$250	\$1,000
2014	\$6,200	\$9,100	\$12,400	S+1550 J+1200	\$1000/\$350	\$3,950	\$700	+ \$250	\$1,000
2015	\$6,300	\$9,250	\$12,600	S+1550 J+1250	\$1050/\$350	\$4,000	\$700	+ \$250	\$1,000
2016	\$6,300	\$9,300	\$12,600	S+1550 J+1250	\$1050/\$350	\$4,050	\$700	+ \$250	\$1,000
2017	\$6,350	\$9,350	\$12,700	S+1550 J+1250	\$1050/\$350	\$4,050	\$700	+ \$250	\$1,000
2018	\$12,000	\$18,000	\$24,000	S+1600 J+1300	\$1050/\$350	None	\$700	+ \$250	\$2,000

Year	Kiddie Tax Amt to Avoid Parent's Rate	Fed AMT Exemption Kiddie Tax	Student Loan Interest	Federal Adoption Credit	* Wisconsin Adoption Exp Deduct	Investment Income Disqualify EIC	Annual Gift Tax Exclusion	Maximum Sec 179 Expense	
								Fed	Wis
2011	\$1,900	\$6,800 ¹	\$2,500	\$13,360	\$5,000	\$3,150	\$13,000	\$500,000	\$25,000
2012	\$1,900	\$6,950 ¹	\$2,500	\$12,650	\$5,000	\$3,200	\$13,000	\$500,000	\$25,000
2013	\$2,000	\$7,150 ¹	\$2,500	\$12,970	\$5,000	\$3,300	\$14,000	\$500,000	\$25,000
2014	\$2,000	\$7,250 ¹	\$2,500	\$13,190	\$5,000	\$3,350	\$14,000	\$500,000	\$25,000
2015	\$2,100	\$7,400 ¹	\$2,500	\$13,400	\$5,000	\$3,400	\$14,000	\$500,000	
2016	\$2,100	\$7,400 ¹	\$2,500	\$13,460	\$5,000	\$3,400	\$14,000	\$500,000 ²	
2017	\$2,100	\$7,500 ¹	\$2,500	\$13,570	\$5,000	\$3,450	\$14,000	\$510,000 ²	
2018	n/a	\$7,650 ¹	\$2,500	\$13,840	\$5,000	\$3,500	\$15,000	\$1 million / \$520,000 ²	

¹ Plus earned income

² After adjustment for inflation

* Wisconsin's dollar limitation is not indexed for inflation, so it will not change unless there is a law change.

Year	Long-Term Care Insurance Federal Medical Deduction					Child & Dependent Care Expenses				IRA ROTH Contribution + Age 50 Catch-up	SIMPLE Contribution + Age 50 Catch-up
	Ages -- 40	Ages 41-50	Ages 51-60	Ages 61-70	Ages 71 --	Federal Max Credit		* Wisconsin Max Deduction			
						1 child	> 1 child	1 child	> 1 child		
2011	\$340	\$640	\$1,270	\$3,390	\$4,240	\$1,050	\$2,100	\$750	\$1,500	\$5000 / \$1000	\$11500/\$2500
2012	\$350	\$660	\$1,310	\$3,500	\$4,370	\$1,050	\$2,100	\$1,500	\$3,000	\$5000 / \$1000	\$11500/\$2500
2013	\$360	\$680	\$1,360	\$3,640	\$4,550	\$1,050	\$2,100	\$2,250	\$4,500	\$5500 / \$1000	\$12000/\$2500
2014	\$370	\$700	\$1,400	\$3,720	\$4,660	\$1,050	\$2,100	\$3,000	\$6,000	\$5500 / \$1000	\$12000/\$2500
2015	\$380	\$710	\$1,430	\$3,800	\$4,750	\$1,050	\$2,100	\$3,000	\$6,000	\$5500 / \$1000	\$12500/\$3000
2016	\$390	\$730	\$1,460	\$3,900	\$4,870	\$1,050	\$2,100	\$3,000	\$6,000	\$5500 / \$1000	\$12500/\$3000
2017	\$410	\$770	\$1,530	\$4,090	\$5,110	\$1,050	\$2,100	\$3,000	\$6,000	\$5500 / \$1000	\$12500/\$3000
2018	\$420	\$780	\$1,560	\$4,160	\$5,200	\$1,050	\$2,100	\$3,000	\$6,000	\$5500 / \$1000	\$12500/\$3000

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Year	Mileage Rates Federal & Wisconsin				Wisconsin EdVest Deduct	Maximum Federal Education Credits		Maximum Tuition Deduction		
	Business	Depr	Medical Moving	Charity		Hope ⁵ Amer Opp ³	Lifetime	Fed College	Wis College	* Wis Private Sch Elem. /Second.
2011	51¢/55½¢	22¢	19¢/23½¢	14¢	\$3,000	\$2,500	\$2,000	\$4,000	\$6,185	n/a
2012	55½¢	23¢	23¢	14¢	\$3,000	\$2,500	\$2,000	\$4,000	\$6,543	n/a
2013	56½¢	23¢	24¢	14¢	\$3,000	\$2,500	\$2,000	\$4,000	\$6,943	n/a
2014	56¢	22¢	23½¢	14¢	\$3,050	\$2,500	\$2,000	\$4,000	\$6,940	\$4000/\$10,000
2015	57½¢	24¢	23¢	14¢	\$3,100	\$2,500	\$2,000	\$4,000	\$6,943	\$4000/\$10,000
2016	54¢	24¢	19¢	14¢	\$3,100	\$2,500	\$2,000	\$4,000	\$6,943	\$4000/\$10,000
2017	53½¢	25¢	17¢	14¢	\$3,100	\$2,500	\$2,000	---	\$6,958	\$4000/\$10,000
2018	54½¢	25¢	18¢	14¢						

³ American Opportunity Credit

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