

**EMPLOYED PERSONS
2018 TAX CHART**

Social Security Taxes

Monthly Gross Wages	Old-Age, Survivors and Disability Insurance Taxes (6.2%)*	Hospital (Medicare) Insurance Taxes (1.45%)*, **	Federal Income Taxes***	Net Monthly Income
\$100.00	\$6.20	\$1.45	\$0.00	\$92.35
\$200.00	\$12.40	\$2.90	\$0.00	\$184.70
\$300.00	\$18.60	\$4.35	\$0.00	\$277.05
\$400.00	\$24.80	\$5.80	\$0.00	\$369.40
\$500.00	\$31.00	\$7.25	\$0.00	\$461.75
\$600.00	\$37.20	\$8.70	\$0.00	\$554.10
\$700.00	\$43.40	\$10.15	\$0.00	\$646.45
\$800.00	\$49.60	\$11.60	\$0.00	\$738.80
\$900.00	\$55.80	\$13.05	\$1.25	\$829.90
\$1,000.00	\$62.00	\$14.50	\$11.25	\$912.25
\$1,100.00	\$68.20	\$15.95	\$21.25	\$994.60
\$1,200.00	\$74.40	\$17.40	\$31.25	\$1,076.95
\$1,256.67****	\$77.91	\$18.22	\$36.92	\$1,123.62
\$1,300.00	\$80.60	\$18.85	\$41.25	\$1,159.30
\$1,400.00	\$86.80	\$20.30	\$51.25	\$1,241.65
\$1,500.00	\$93.00	\$21.75	\$61.25	\$1,324.00
\$1,600.00	\$99.20	\$23.20	\$71.25	\$1,406.35
\$1,700.00	\$105.40	\$24.65	\$82.19	\$1,487.76
\$1,800.00	\$111.60	\$26.10	\$97.19	\$1,565.11
\$1,900.00	\$117.80	\$27.55	\$112.19	\$1,642.46
\$2,000.00	\$124.00	\$29.00	\$127.19	\$1,719.81
\$2,100.00	\$130.20	\$30.45	\$142.19	\$1,797.16
\$2,200.00	\$136.40	\$31.90	\$157.19	\$1,874.51
\$2,300.00	\$142.60	\$33.35	\$172.19	\$1,951.86
\$2,400.00	\$148.80	\$34.80	\$187.19	\$2,029.21
\$2,500.00	\$155.00	\$36.25	\$202.19	\$2,106.56
\$2,600.00	\$161.20	\$37.70	\$217.19	\$2,183.91
\$2,700.00	\$167.40	\$39.15	\$232.19	\$2,261.26
\$2,800.00	\$173.60	\$40.60	\$247.19	\$2,338.61
\$2,900.00	\$179.80	\$42.05	\$262.19	\$2,415.96
\$3,000.00	\$186.00	\$43.50	\$277.19	\$2,493.31
\$3,100.00	\$192.20	\$44.95	\$292.19	\$2,570.66
\$3,200.00	\$198.40	\$46.40	\$307.19	\$2,648.01
\$3,300.00	\$204.60	\$47.85	\$322.19	\$2,725.36
\$3,400.00	\$210.80	\$49.30	\$337.19	\$2,802.71
\$3,500.00	\$217.00	\$50.75	\$352.19	\$2,880.06
\$3,600.00	\$223.20	\$52.20	\$367.19	\$2,957.41
\$3,700.00	\$229.40	\$53.65	\$382.19	\$3,034.76
\$3,800.00	\$235.60	\$55.10	\$397.19	\$3,112.11
\$3,900.00	\$241.80	\$56.55	\$412.19	\$3,189.46
\$4,000.00	\$248.00	\$58.00	\$427.19	\$3,266.81
\$4,250.00	\$263.50	\$61.63	\$478.44	\$3,446.43
\$4,500.00	\$279.00	\$65.25	\$540.94	\$3,614.81
\$4,750.00	\$294.50	\$68.88	\$603.44	\$3,783.18
\$5,000.00	\$310.00	\$72.50	\$665.94	\$3,951.56
\$5,250.00	\$325.50	\$76.13	\$728.44	\$4,119.93
\$5,500.00	\$341.00	\$79.75	\$790.94	\$4,288.31
\$5,750.00	\$356.50	\$83.38	\$853.44	\$4,456.68
\$6,000.00	\$372.00	\$87.00	\$915.94	\$4,625.06
\$6,250.00	\$387.50	\$90.63	\$978.44	\$4,793.43
\$6,500.00	\$403.00	\$94.25	\$1,040.94	\$4,961.81
\$6,750.00	\$418.50	\$97.88	\$1,103.44	\$5,130.18
\$7,000.00	\$434.00	\$101.50	\$1,165.94	\$5,298.56
\$7,500.00	\$465.00	\$108.75	\$1,290.94	\$5,635.31
\$8,000.00	\$496.00	\$116.00	\$1,415.94	\$5,972.06
\$8,500.00	\$527.00	\$123.25	\$1,540.94	\$6,308.81
\$9,000.00	\$558.00	\$130.50	\$1,675.06	\$6,636.44
\$9,500.00	\$589.00	\$137.75	\$1,815.06	\$6,958.19
\$10,000.00	\$620.00	\$145.00	\$1,955.06	\$7,279.94
\$10,500.00	\$651.00	\$152.25	\$2,095.06	\$7,601.69
\$11,000.00	\$663.40*****	\$159.50	\$2,235.06	\$7,942.04
\$11,500.00	\$663.40	\$166.75	\$2,375.06	\$8,294.79
\$11,861.75*****	\$663.40	\$172.00	\$2,476.35	\$8,550.00
\$12,000.00	\$663.40	\$174.00	\$2,515.06	\$8,647.54
\$12,500.00	\$663.40	\$181.25	\$2,655.06	\$9,000.29
\$13,000.00	\$663.40	\$188.50	\$2,795.06	\$9,353.04
\$13,500.00	\$663.40	\$195.75	\$2,935.06	\$9,705.79
\$14,000.00	\$663.40	\$203.00	\$3,075.06	\$10,058.54
\$14,500.00	\$663.40	\$210.25	\$3,215.06	\$10,411.29
\$15,000.00	\$663.40	\$217.50	\$3,355.06	\$10,764.04

Footnotes to Employed Persons 2018 Tax Chart:

* An employed person not subject to the Old-Age, Survivors and Disability Insurance/Hospital (Medicare) Insurance taxes will be allowed the reductions reflected in these columns, unless it is shown that such person has no similar contributory plan such as teacher retirement, federal railroad retirement, federal civil service retirement, etc.

** When income exceeds \$200,000.00 per year there is an additional Medicare Tax of 0.9%. The additional Medicare Tax does not apply to any values shown on this chart because the highest gross income included is \$15,000.00 per month (\$180,000.00 per year).

*** These amounts represent one-twelfth (1/12) of the annual federal income tax calculated for a single taxpayer claiming one personal exemption (\$4,150.00, subject to reduction in certain cases, as described below in this footnote) and taking the standard deduction (\$6,500.00).

For a single taxpayer with an adjusted gross income in excess of \$266,700.00, the deduction for the personal exemption is reduced by two percent (2%) for each \$2,500.00 or fraction thereof by which adjusted gross income exceeds \$266,700.00. The reduction is completed (i.e., the deduction for the personal exemption is eliminated) for adjusted gross income in excess of \$389,200.00. In no case is the deduction for the personal exemption reduced by more than 100%. The phase out of the Personal Exemption does not apply to any values shown on this chart because the highest income included is \$15,000.00 per month (\$180,000.00 per year).

**** The amount represents one-twelfth (1/12) of the gross income of an individual earning the federal minimum wage (\$7.25 per hour) for a 40-hour week for a full year. \$7.25 per hour x 40 hours per week x 52 weeks per year equals \$15,080.00 per year. One-twelfth (1/12) of \$15,080.00 equals \$1,256.67.

***** For annual gross wages above \$128,400.00, this amount represents a monthly average of the Old-Age, Survivors and Disability Insurance tax based on the 2018 maximum Old-Age, Survivors and Disability Insurance tax of \$7,960.80 per person (6.2% of the first \$128,400.00 of annual gross wages equals \$7,960.80). One-twelfth (1/12) of \$7,960.80 equals \$663.40.

***** This amount represents the point where the monthly gross wages of an employed individual would result in \$8,550.00 of net resources. Texas Family Code section 154.125 provides “The guidelines for the support of a child in this section are specifically designed to apply to situations in which the obligor's monthly net resources are not greater than \$7,500 or the adjusted amount determined under Subsection (a-1), whichever is greater.” Effective September 1, 2013 the adjusted amount determined under Subsection (a-1) is \$8,550.00.

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References Relating to Employed Persons 2018 Revised Tax Chart:

1. Old-Age, Survivors and Disability Insurance Tax
 - (a) Contribution Base

- (1) Social Security Administration's notice appearing in 82 Fed. Reg. 59937 (December 15, 2017)
- (2) Section 3121(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3121(a))
- (3) Section 230 of the Social Security Act, as amended (42 U.S.C. § 430)

(b) Tax Rate

- (1) Section 3101(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3101(a))

2. Hospital (Medicare) Insurance Tax

(a) Contribution Base

- (1) Section 3121(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3121(a))
- (2) Omnibus Budget Reconciliation Act of 1993, Pub. L. No. 103-66, § 13207, 107 Stat. 312, 467-69 (1993)

(b) Tax Rate

- (1) Section 3101(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3101(b))

3. Federal Income Tax

(a) Tax Rate Schedule for 2018 for Single Taxpayers

- (1) Revenue Procedure 2017-58, Section 3.01, Table 3 which appears in Internal Revenue Bulletin 2017-45, dated November 6, 2017
- (2) Section 1(c), (f) and (i) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1(c), 1(f), 1(i))

(b) Standard Deduction

- (1) Revenue Procedure 2017-58, Section 3.14, which appears in Internal Revenue Bulletin 2017-45, dated November 6, 2017
- (2) Section 63(c) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 63(c))

(c) Personal Exemption

- (1) Revenue Procedure 2017-58, Section 3.24, which appears in Internal Revenue Bulletin 2017-45, dated November 6, 2017
 - (2) Section 151(d) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 151(d))
4. Adjusted amount determined under Subsection (a-1) of Texas Family Code section 154.125

Office of the Attorney General “Announcement of Adjustment Required by Texas Family Code section 154.125” appearing in 38 TexReg 4647 (July 19, 2013)