

## 2017 Tax Data Schedule

	2017 Federal	2017 Hawaii
<b>Standard Deductions</b>		
Single	\$6,350	\$2,200
Married Filing Jointly, Qualifying Widow(er)	12,700	4,400
Married Filing Separately	6,350	2,200
Head of Household	9,350	3,212
Additional for Age 65 and Older or Blind- Married	1,250	
Additional for Age 65 and Older or Blind- Unmarried	1,550	
(per individual for each situation, age or blind)		

<b>Personal or Dependent Exemption*</b> (Social Security Number Required)	4,050	1,144
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### Child and Dependent Care Credit

Percentage of Hawaii AGI limits

\$0-25,000	25%
25,001-30,000	24%
30,001-35,000	23%
35,001 - 40,000	22%
40,001-45,000	21%
45,001-50,000	20%
50,001 and over	15%

### Hawaii Renter's Credit

Single, Married Filing Separately, Married  
Filing Jointly, Head of Household, Qualifying  
Widow(er) if Hawaii AGI is below \$30,000\*\*

Self	\$50
Spouse	50
Dependent	50
If Age 65 or Older	50
If Spouse is 65 or Older, Married Filing Jointly, or Non- dependent Married Filing Separately with No Income	50

\*Taxpayers may claim (1) an additional exemption for age 65 and older, and (2) a disability exemption of \$7,000 in lieu of the regular personal exemption of \$1,144

\*\* Taxpayers may claim \$50 for each qualified exemption and may claim multiple dependents

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	2017 Federal	2017 Hawaii
<b>Beginning of Itemized Deduction Phaseout Range--</b>		
<b>Based on Federal/Hawaii AGI</b>		
Single	\$261,500	\$ 166,800
Married Filing Jointly, Qualifying Widow(er)	313,800	166,800
Married Filing Separately	156,900	83,400
Head of Household	287,650	166,800
Rate Reduced over Federal AGI limits	3%	
Rate Reduced over Hawaii AGI limits		3%

### **Food /Excise Tax Credit\***

If single and Federal AGI

Under \$5,000	\$110
\$5,000 and over but under \$10,000	100
\$10,000 and over but under \$15,000	85
\$15,000 and over but under \$20,000	70
\$20,000 and over but under \$30,000	55
\$30,000 and over	0

If married filing jointly, married filing separately, head of household, or qualifying widow(er), and Federal AGI

Under \$5,000	\$110
\$5,000 and over but under \$10,000	100
\$10,000 and over but under \$15,000	85
\$15,000 and over but under \$20,000	70
\$20,000 and over but under \$30,000	55
\$30,000 and over but under \$40,000	45
\$40,000 and over but under \$50,000	35
\$50,000 and over	0

\*Multiply by qualified exemptions. Additional credits may be applicable

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## 2017 FEDERAL TAX RATE SCHEDULE

Taxable Income is Over	But Not Over	Pay	Percent Increase	Of The Amount Over
<b>Single</b>				
\$0	\$9,325	0.00	10%	\$0
9,325	37,950	932.50	15%	9,325
37,950	91,900	5,226.25	25%	37,950
91,900	191,650	18,713.75	28%	91,900
191,650	416,700	46,643.75	33%	191,650
416,700	418,400	120,910.25	35%	416,700
418,400	-----	121,505.25	39.6%	418,400
<b>Head of Household</b>				
\$0	\$13,350	0.00	10%	\$0
13,350	50,800	1,335.00	15%	13,350
50,800	131,200	6,952.50	25%	50,800
131,200	212,500	27,052.50	28%	131,200
212,500	416,700	49,816.50	33%	212,500
416,700	444,550	117,202.50	35%	416,700
444,550	-----	126,950.00	39.6%	444,550
<b>Married Filing Jointly or Qualifying widow(er)</b>				
\$0	\$18,650	0.00	10%	\$0
18,650	75,900	1,865.00	15%	18,650
75,900	153,100	10,452.50	25%	75,900
153,100	233,350	29,752.50	28%	153,100
233,350	416,700	52,222.50	33%	233,350
416,700	470,700	112,728.00	35%	416,700
470,700	-----	131,628.00	39.6%	470,700
<b>Married Filing Separately</b>				
\$0	\$9,325	0.00	10%	\$0
9,325	37,950	932.50	15%	9,325
37,950	76,550	5,226.25	25%	37,950
76,550	116,675	14,876.25	28%	76,550
116,675	208,350	26,111.25	33%	116,675
208,350	235,350	56,364.00	35%	208,350
235,350	-----	65,814.00	39.6%	235,350

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## 2017 STATE TAX RATE SCHEDULE

Taxable Income is Over	But Not Over	Pay	Percent Increase	Of The Amount Over
<b>Single, Married Filing Separately</b>				
\$0	\$2,400	\$0	1.40%	\$0
2,400	4,800	34	3.20%	2,400
4,800	9,600	110	5.50%	4,800
9,600	14,400	374	6.40%	9,600
14,400	19,200	682	6.80%	14,400
19,200	24,000	1,008	7.20%	19,200
24,000	36,000	1,354	7.60%	24,000
36,000	48,000	2,266	7.90%	36,000
48,000	-----	3,214	8.25%	48,000
<b>Married Filing Jointly and Qualifying Widow(er)</b>				
\$0	\$4,800	\$0	1.40%	\$0
4,800	9,600	67	3.20%	4,800
9,600	19,200	221	5.50%	9,600
19,200	28,800	749	6.40%	19,200
28,800	38,400	1,363	6.80%	28,800
38,400	48,000	2,016	7.20%	38,400
48,000	72,000	2,707	7.60%	48,000
72,000	96,000	4,531	7.90%	72,000
96,000	-----	6,427	8.25%	96,000
<b>Head of Household</b>				
\$0	\$3,600	\$0	1.40%	\$0
3,600	7,200	50	3.20%	\$3,600
7,200	14,400	166	5.50%	7,200
14,400	21,600	562	6.40%	14,400
21,600	28,800	1,022	6.80%	21,600
28,800	36,000	1,512	7.20%	28,800
36,000	54,000	2,030	7.60%	36,000
54,000	72,000	3,398	7.90%	54,000
72,000	-----	4,820	8.25%	72,000

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