

**2011 Tax Rates - Single Taxpayers - Standard Deduction \$5,800**

10%	0 to \$8,500
15%	\$8,500 to \$34,500
25%	\$34,500 to \$83,600
28%	\$83,600 to \$174,400
33%	\$174,400 to \$379,150
35%	Over \$379,150

**2011 Tax Rates - Married Jointly & Surviving Spouses - Standard Deduction \$11,600**

10%	0 to \$17,000
15%	\$17,000 to \$69,000
25%	\$69,000 to \$139,350
28%	\$139,350 to \$212,300
33%	\$212,300 to \$379,150
35%	Over \$379,150

**2011 Tax Rates - Married Filing Separately - Standard Deduction \$5,800**

10%	0 to \$8,500
15%	\$8,500 to \$34,500
25%	\$34,500 to \$69,675
28%	\$69,675 to \$106,150
33%	\$106,150 to \$189,575
35%	Over \$189,575

**2011 Tax Rates - Head of Household - Standard Deduction \$8,500**

10%	0 to \$12,150
15%	\$12,150 to \$46,250
25%	\$46,250 to \$119,400
28%	\$119,400 to \$193,350
33%	\$193,350 to \$379,150
35%	Over \$379,150

<b>2011 Tax Rates - Estates &amp; Trusts</b>	
15%	0 to \$2,300
25%	\$2,300 to \$5,450
28%	\$5,450 to \$8,300
33%	\$8,300 to \$11,350
35%	Over \$11,350

<b>Social Security</b>	<b>2011 Tax Rates</b>
Social Security Tax Rate: Employers	6.2%
Social Security Tax Rate: Employees	4.2%
Social Security Tax Rate: Self-Employed	10.4%
Maximum Taxable Earnings	\$106,800
Medicare Base Salary	Unlimited
Medicare Tax Rate	1.45%

<b>Miscellaneous</b>	<b>2011 Tax Rates</b>
Personal Exemption	\$3,700
Business expensing deduction: New Equipment	\$2,000,000
Business expensing deduction: Used Equipment and Software	\$500,000
Prior-year safe harbor for estimated taxes of higher-income	110% of your 2010 tax liability
Standard mileage rate for business driving 1/1/2011 to 6/30/2011	51 cents
Standard mileage rate for business driving 7/1/2011 to 12/31/2011	55.5 cents
Standard mileage rate for medical/moving driving 1/1/2011 to 6/30/2011	19 cents
Standard mileage rate for medical/moving driving 7/1/2011 to 12/31/2011	23.5 cents

Standard mileage rate for charitable driving	14 cents
Child Tax Credit	\$1,000
Unearned income maximum for children under 19 before kiddie tax applies	\$950
Maximum capital gains tax rate for taxpayers in the 10% or 15% bracket	0%
Maximum capital gains tax rate for taxpayers above the 15% bracket	15%
Capital gains tax rate for unrecaptured Sec. 1250 gains	25%
Capital gains tax rate on collectibles	28%
Maximum contribution for Traditional/Roth IRA	\$5,000 if under age 50 \$6,000 if 50 or older
Maximum employee contribution to SIMPLE IRA	\$11,500 if under age 50 \$14,000 if 50 or older
Maximum Contribution to SEP IRA	25% of eligible compensation up to \$49,000
401(k) maximum employee contribution limit	\$16,500 if under age 50 \$22,000 if 50 or older
Self-employed health insurance deduction	100%
Estate tax exemption	\$5,000,000
Annual Exclusion for Gifts	\$13,000

<b>Education</b>	<b>2011 Tax Rates</b>
American Opportunity Credit (Hope)	\$2,500
Lifetime Learning Credit	\$2,000
Student Loan Interest Deduction	\$2,500
Coverdell Education Savings Contribution	\$2,000