

Taxability of Social Security Computation Chart

Filing	Modified AGI + 50%SS		Computation
Single	≤\$25,000	1.	Non-Taxable if Modified AGI + 50% S.S. ≤ \$25,000
	\$25,001 - \$34,000	2.	Taxable SS is lesser of: (a) 50% x SS (b) 50%(Modified AGI + 50% SS - \$25,000)
	>\$34,000	3.	Taxable SS lesser of: (a) 85% x SS (b) 85%(Modified AGI + 50% SS - \$34,000) Plus, Lesser of: (1) \$4,500 or (2) 50% SS
MFS		1.	Taxable SS lesser of: (a) 85% x SS (b) 85% (Modified AGI + 50% SS)
MFJ	≤\$32,000	1.	Non-Taxable if Modified AGI + 50% S.S. ≤ \$32,000
	\$32,001 - \$44,000	2.	Taxable SS lesser of: (a) 50% x SS or (b) 50%(modified AGI + 50% SS - \$32,000)
	>\$44,000	3.	Taxable SS lesser of: (a) 85% x SS or (b) 85%(modified AGI + 50% SS - \$44,000) Plus, Lesser of: (1) \$6,000 (2) 50% SS

Modified AGI:

- Regular AGI before Social Security
- + Tax Exempt Interest Income
- + Income Excluded from Guam, American Samoa, Northern Marianas, Puerto Rico
- + Foreign Income Exclusion
- + Other deductions:
 - Adoption Assistance Program
 - Domestic Production Activity Deduction
 - Interest on Student Loans
 - Qualified Tuition and Fees Deduction
 - Interest on US EE Savings Bonds used for Higher Education,
- Equals: Modified AGI