

# TAXABLE SOCIAL SECURITY

Add one-half of Social Security benefits to all other reportable income, plus tax-exempt interest, minus adjustments from Schedule 1 Line 26 (but add back student loan interest, if any) to get a modified adjusted gross income (MAGI). There may be other rarely-seen items in the final calculation that the software will handle. Compare the MAGI to two threshold amounts, a lower threshold and an upper threshold.

Filing Status	Lower Threshold	Upper Threshold
MFJ	\$32,000	\$44,000
S, HoH, QSS	\$25,000	\$34,000
MFS (lived apart)	\$25,000	\$34,000
MFS (lived together)	\$0	\$0

