

US Filing Requirements Thresholds

Year	Under age 65					Over age 65				
	Single	MFJ	MFS*	QW	HH	Single >65	MFJ >65	MFJ >65**	QW >65	HH >65
2019	\$ 12,000	\$ 24,000	\$ 5	\$ 24,000	\$ 18,000	\$ 13,600	\$ 25,300	\$ 26,600	\$ 25,300	\$ 19,600
2018	\$ 12,000	\$ 24,000	\$ 5	\$ 24,000	\$ 18,000	\$ 13,600	\$ 25,300	\$ 26,600	\$ 25,300	\$ 19,600
2017	\$ 10,400	\$ 20,800	\$ 4,050	\$ 16,750	\$ 13,400	\$ 11,950	\$ 22,050	\$ 23,300	\$ 18,000	\$ 14,950
2016	\$ 10,350	\$ 20,700	\$ 4,050	\$ 16,650	\$ 13,350	\$ 11,900	\$ 21,950	\$ 23,200	\$ 17,900	\$ 14,900
2015	\$ 10,300	\$ 20,600	\$ 4,000	\$ 16,600	\$ 13,250	\$ 11,850	\$ 21,850	\$ 23,100	\$ 17,500	\$ 14,800
2014	\$ 10,150	\$ 20,300	\$ 3,950	\$ 16,350	\$ 13,050	\$ 11,700	\$ 21,500	\$ 22,700	\$ 17,550	\$ 14,600

Net earnings from self-employment of at least \$400 = all must file.



*MFS - at any age
 **MFJ >65 - both spouses

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