

**Table 1.**  
**Taxable portions of income for Social Security beneficiaries, by income tax filing status and modified AGI**

Line	Modified AGI (nominal \$)	Taxable portion of income
<b>Single</b>		
1	Less than 25,000	None
2	25,000–34,000	Lesser of— <ul style="list-style-type: none"> <li>• 50 percent of benefit income; or</li> <li>• modified AGI in excess of \$25,000</li> </ul>
3	More than 34,000	Lesser of— <ul style="list-style-type: none"> <li>• 85 percent of benefit income; or</li> <li>• amount from line 2 <i>plus</i> 85 percent of modified AGI in excess of \$34,000</li> </ul>
<b>Married, filing jointly</b>		
4	Less than 32,000	None
5	32,000–44,000	Lesser of— <ul style="list-style-type: none"> <li>• 50 percent of benefit income; or</li> <li>• modified AGI in excess of \$32,000</li> </ul>
6	More than 44,000	Lesser of— <ul style="list-style-type: none"> <li>• 85 percent of benefit income; or</li> <li>• amount from line 5 <i>plus</i> 85 percent of modified AGI in excess of \$44,000</li> </ul>

SOURCE: IRS (2015b).

NOTE: Modified AGI is AGI plus nontaxable interest income plus income from foreign sources plus one-half of Social Security benefits.