

## Are My SSI Benefits Taxable?

The following calculation is only for estimate purposes. Social Security Benefits should ALWAYS be included on the return, even if they are determined not to be taxable below.

To determine how much (if any) of your benefits are taxable you must calculate the following:

- Add one-half of your Social Security to all your other income, including tax-exempt interest.
- Compare the total to the *base amount* for your filing status.
- If your total is more than the base amount, some of your benefits may be taxable.

**Base Amounts.** The three base amounts are:

- \$25,000 – if you are single, head of household, qualifying widow or widower with a dependent child or married filing separately and lived apart from your spouse for all of 2014
- \$32,000 – if you are married filing jointly
- \$0 – if you are married filing separately and lived with your spouse at any time during the year