



Individuals

Tax Reform Provisions that Affect Individuals

As the IRS implements this major tax legislation, check this page for updates and resources to learn how the Tax Cuts and Jobs Act (TCJA) affects individual taxpayers.



Do a Paycheck Checkup

Everyone should do a [Paycheck Checkup](#) to see if you're withholding the right amount of tax from your paychecks. Too little could mean an unexpected tax bill or penalty.

Withholding

- > [Withholding Calculator](#)
- > [Form W-4, Employee's Withholding Allowance Certificate](#)
- > [Paycheck Checkup](#)
- > [Withholding Tables](#)

Credits

› **Child Tax Credit and Additional Child Tax Credit**

› **Credit for Other Dependents**

Deductions

› **Personal Exemption Deduction Eliminated**

› **Standard Deduction Amount Increased**

› **Itemized Deductions**

› **SALT – State and Local Income Tax**

› **Moving Expenses No Longer Deductible**

› **Depreciation and Expensing**

› **Alimony**

U.S. Armed Forces members

› **Combat Zone Benefits**

› **Moving Expenses**

Savings Plans

› **Retirement**

› **ABLE Savings Accounts**

› **Health Savings Accounts**

➤ **529 Education Savings Plan Changes**

Other Information

➤ **Due Diligence for Tax Preparers**

➤ **[Inflation Adjustments for Tax Year 2018](#)**

➤ **[Tax on International Holdings](#)**

➤ **Opportunity Zones**

➤ **[Wrongful IRS Levy](#)**

➤ **[Estate and Gift Tax](#)**

Page Last Reviewed or Updated: 04-Dec-2018