



Are you eligible for benefits based on your former spouse's work history?

Widow(er) Benefit

Widow(er) and widow(er) are entitled to 100 percent of the higher primary retirement benefit if the deceased spouse had reached full retirement age before death.

If widow(er) is entitled to 100 percent of the deceased spouse's benefit, since she reaches full retirement age.

If widow(er) may receive 75 to 99 percent of the deceased spouse's benefit since she reaches age 60.

If widow(er) under age 60 may receive 75 percent of the deceased spouse's benefit if she can't get an eligible child who is under age 18 or disabled.

If surviving spouse who must a reduced benefit as she or he is working second and then consult for the other.

The higher widow can receive the husband's benefit by waiting for her own benefit until age 70.

#8: TAXES IN RETIREMENT

The American Taxpayer Relief Act of 2012 made permanent the previous Bush tax cuts for all but the top 1 percent of households. Individuals who earn more than \$400,000 and couples who make more than \$400,000 will experience a tax rate increase from 35 to 39.6 percent going forward in 2013. Furthermore, the tax on capital gains and dividends was increased to 20 percent from 15 percent for the same income thresholds.

On top of these increases, capital gains will be subject to an additional 3.8 percent Medicare tax imposed by the Health Care and Education Reconciliation Act of 2010 for single taxpayers with incomes over \$200,000 (\$250,000 for married taxpayers).

Social Security

Social Security benefits are income-tax free for the majority of beneficiaries. However, a portion of your benefits may be taxed if your combined income falls within established thresholds.

Combined income includes your adjusted gross income, nontaxable interest and half of your Social Security benefits. Based on Internal Revenue Service (IRS) rules, if you file an individual federal tax return and your combined income is ¹¹ :

- between \$25,000 and \$34,000, up to 50 percent of your benefits may be taxable.

- more than \$34,000, up to 85 percent of your benefits may be taxable.

If you file a joint return and you and your spouse have a combined income that is:

- between \$32,000 and \$44,000, up to 50 percent of your benefits may be taxable.

- more than \$44,000, up to 85 percent of your benefits may be taxable.

If you are married and file a separate tax return, you will likely pay taxes on your benefits.

Annuities

Annuity income from a non-qualified contract is considered a combination of return of principal and earnings, and only the earnings are taxed as ordinary income. If the annuity is purchased with pre-tax dollars in a qualified contract such as a 401(k) or traditional IRA, the entire payout is subject to income taxes since the contributions were never taxed. Note that any withdrawals taken before age 59 1/2 may be subject to an additional 10 percent federal penalty tax.

You may wish to reconsider your current retirement savings strategy and utilize some of those funds to purchase an annuity, which can provide guaranteed income. Guarantees are backed by the claims-paying ability of the issuing insurance company.

¹¹ Source: 2012 Guide to Social Security, 42nd Edition, November 2012.

¹² Social Security Administration, "Benefits Payable: Income Taxes Affect Your Social Security Benefits," October 25, 2012, <http://www.ssa.gov/benefits/pay/taxes/index.html>.

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Lei Huang



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