

(3) Aged or blind. For taxable years beginning in 2018, the additional standard deduction amount under § 63(f) for the aged or the blind is \$1,300. The additional standard deduction amount is increased to \$1,600 if the individual is also unmarried and not a surviving spouse.

.15 Overall Limitation on Itemized Deductions. For taxable years beginning in 2018, the applicable amounts under § 68(b) are \$320,000 in the case of a joint return or a surviving spouse, \$293,350 in the case of a head of household, \$266,700 in the case of an individual who is not married and who is not a surviving spouse or head of household, and \$160,000 in the case of a married individual filing a separate return.

.16 Cafeteria Plans. For the taxable years beginning in 2018, the dollar limitation under § 125(i) on voluntary employee salary reductions for contributions to health flexible spending arrangements is \$2,650.

.17 Qualified Transportation Fringe Benefit. For taxable years beginning in 2018, the monthly limitation under § 132(f)(2)(A) regarding the aggregate fringe benefit exclusion amount for transportation in a commuter highway vehicle and any transit pass is \$260. The monthly limitation under § 132(f)(2)(B) regarding the fringe benefit exclusion amount for qualified parking is \$260.

.18 Income from United States Savings Bonds for Taxpayers Who Pay Qualified Higher Education Expenses. For taxable years beginning in 2018, the exclusion under § 135, regarding income from United States savings bonds for taxpayers who pay qualified higher education expenses, begins to phase out for modified adjusted gross income above \$119,550 for joint returns and \$79,700 for all other returns. The