National Tax Advisory® NTA-1206 January 10, 2023

To: All Professional Tax Personnel

From: Checkpoint Editors

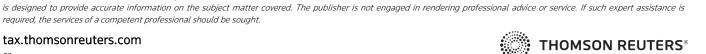
Re: 2022 and 2023 High Income Individual Threshold Amounts

Synopsis: This chart summarizes various thresholds that potentially raise federal income taxes on higher income taxpayers.

	2023	2022
37% Ordinary Tax Rate—Taxable Income Threshold Joint or Qualifying Widow(er) (MFJ) Single Head of Household (HOH) Married Filing Separately (MFS)	\$ 693,750 578,125 578,100 346,875	\$ 647,850 539,900 539,900 323,925
20% LTCG and Qualified Dividends Tax Rate—Taxable Income Threshold MFJ Single HOH MFS	\$ 553,850 492,300 523,050 276,900	\$ 517,200 459,750 488,500 258,600
0.9% Medicare Tax—Earned Income and Wages Threshold ¹ MFJ Single HOH MFS	\$ 250,000 200,000 200,000 125,000	\$ 250,000 200,000 200,000 125,000
3.8% Net Investment Income Tax—MAGI Threshold ¹ MFJ Single HOH MFS	\$ 250,000 200,000 200,000 125,000	\$ 250,000 200,000 200,000 125,000

© 2023 Thomson Reuters/Tax & Accounting. Thomson Reuters, Thomson Reuters Checkpoint®, Practitioners Tax Action Bulletins®, Five-Minute Tax Briefing®, Tax Action Memo®, the National Tax Advisory®, and the Kinesis logo are trademarks of Thomson Reuters and its affiliated companies. For subscription information, call (800) 431-9025. This publication

required, the services of a competent professional should be sought.



These amounts are not adjusted for inflation.