



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)	\$ 693,750	\$ 647,850
Single	578,125	539,900
Head of Household (HOH)	578,100	539,900
Married Filing Separately (MFS)	346,875	323,925
20% LTCG and Qualified Dividends Tax Rate—Taxable Income Threshold		
MFJ	\$ 553,850	\$ 517,200
Single	492,300	459,750
HOH	523,050	488,500
MFS	276,900	258,600
0.9% Medicare Tax—Earned Income and Wages Threshold¹		
MFJ	\$ 250,000	\$ 250,000
Single	200,000	200,000
HOH	200,000	200,000
MFS	125,000	125,000
3.8% Net Investment Income Tax—MAGI Threshold¹		
MFJ	\$ 250,000	\$ 250,000
Single	200,000	200,000
HOH	200,000	200,000
MFS	125,000	125,000

¹ These amounts are not adjusted for inflation.