

2023 Tax

REFERENCE GUIDE



Columbus Life Insurance Company
A member of Western & Southern Financial Group

Tax Brackets for 2023

Taxable income (i.e., income minus deductions and credits) between:

Married, Joint & Surviving Spouses

Taxable Income	Marginal Tax Rates
\$0-\$22,000	10%
\$22,001-\$89,450	12%
\$89,451-\$180,750	22%
\$180,751-\$364,200	24%
\$364,201-\$462,500	32%
\$462,501-\$693,750	35%
over \$693,750	37%
Capital gains/qualified dividends	
\$0-\$89,750	0%
\$89,751-\$553,650	15%
over \$553,650	20%

Single

\$0-\$11,000	10%
\$11,001-\$44,725	12%
\$44,726-\$95,375	22%
\$95,376-\$182,100	24%
\$182,101-\$231,250	32%
\$231,251-\$578,125	35%
over \$578,125	37%
Capital gains/qualified dividends	
\$0-\$44,625	0%
\$44,626-\$492,300	15%
over \$492,300	20%

Married, Separate

\$0-\$11,000	10%
\$11,001-\$44,725	12%
\$44,726-\$95,375	22%
\$95,376-\$182,100	24%
\$182,101-\$231,250	32%
\$231,251-\$344,875	35%
over \$344,875	37%
Capital gains/qualified dividends	
\$0-\$44,625	0%
\$44,626-\$276,900	15%
over \$276,900	20%

Head of Household (HOH)

\$0-\$15,700	10%
\$15,701-\$59,850	12%
\$59,851-\$95,350	22%
\$95,351-\$182,100	24%
\$182,101-\$231,250	32%
\$231,251-\$578,100	35%
over \$578,100	37%
Capital gains/qualified dividends	
\$0-\$59,750	0%
\$59,751-\$523,050	15%
over \$523,050	20%

Estates and Trusts

\$0-\$2,900	10%
\$2,901-\$10,550	24%
\$10,551-\$14,450	35%
over \$14,450	37%
Capital gains/qualified dividends	
\$0-\$3,000	0%
\$3,001-\$14,650	15%
over \$14,650	20%

Corporate Tax Rate

21%

Standard Deduction

Married, joint	\$27,700
Single, married, separate	\$13,850
HOH	\$12,000
Blind or over 65: add \$1,500 if married, \$1,050 if single or HOH	

Mortgage Interest Deduction

On acquisition indebtedness up to \$750,000 for 1st and 2nd homes
No deduction for home equity indebtedness

State and Local Tax Deduction Limit

State and local income and property tax deduction \$10,000

Alternative Minimum Tax Exemption Amount

Married, joint	\$126,500
Single, HOH	\$81,500
Married, separate	\$63,250

IRA and Pension Plan Limits

IRA contribution	
Under age 50	\$6,500
Age 50 and over	\$7,500

Phaseout for deducting IRA contribution¹

Married, joint	\$118,000-\$138,000 MAGI
Single, HOH	\$73,000-\$83,000 MAGI
Married, separate	\$0-\$10,000 MAGI

Phaseout for deducting spousal IRA¹

\$218,000-\$228,000 MAGI

Phaseout of Roth contribution eligibility

Married, joint	\$218,000-\$228,000 MAGI
Single, HOH	\$138,000-\$153,000 MAGI
Married, separate	\$0-\$10,000 MAGI

SEP contribution

Up to 25% of compensation, limit	\$66,000
Compensation to participate in SEP	\$750
SIMPLE elective deferral	
Under age 50	\$15,500
Age 50 and over	\$19,000

401(k), 403(b)², 457³ and SARSEP elective deferral

Under age 50	\$22,500
Age 50 and over	\$28,000

Annual defined contribution limit

\$66,000

Annual defined benefit limit

\$265,000

Highly compensated employee

\$150,000

Key Employee in top heavy plans

\$215,000

Annual compensation taken into account for qualified plans

\$330,000

Retirement Tax Credit: A percent tax credit for an IRA, 401(k), 403(b) or 457 plan contribution, in addition to deduction or exclusion, if

Married, joint	Below \$73,000 AGI
HOH	Below \$54,750 AGI
Single, married, separate	Below \$36,500 AGI

Maximum qualified longevity annuity contract (QLAC) premium

\$155,000

Increased to \$200,000 for contracts purchased or exchanged after 12/28/2022

Gift and Estate Tax

Gift tax annual exclusion	\$12,000
Estate and gift tax rate	40%
Estate tax exemption	\$12,920,000
Lifetime gift exemption	\$12,920,000
GST exemption	\$12,920,000
Annual exclusion for gifts to noncitizen spouse	\$175,000

Additional Medicare Tax Where Income Exceeds \$200,000 (\$250,000 married, joint)

Additional tax on excess of earned income ⁴	0.9%
Additional tax on Net Investment Income ⁵	3.8%

Health Care

Eligible Long-Term Care	Deduction Limit
Age 40 or less	\$480
Age 41 to 50	\$900
Age 51 to 60	\$1,750
Age 61 to 70	\$4,770
Age 70 or over	\$5,960

Per Diem Limitation for LTC Benefits

\$420

2024 Qualified Business Income Thresholds

Married, joint	\$364,200
All others	\$182,100

1. Applicability depends on the type of IRA, which persons participate in an employer-sponsored plan, the type of employer-sponsored plan offered, and MAGI.
2. Special increased limit may apply to certain 403(b) contributors with 15 or more years of service.
3. In last 3 years prior to year of retirement, 457(b) plan participant may be able to double elective deferral if needed to catch up on prior missed contributions, but if they do, they cannot use catch up.
4. Total Employee Medicare Tax is 1.45% + 0.9% = 2.35%.
5. Including interest, dividends, capital gains and annuity distributions.



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Jessica J Manson



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