Key tax facts for 2023-2024

STANDARD DEDUCTION		
Married filing jointly/surviving spouse	\$27,700	
Single	\$13,850	
Head of household	\$20,800	
Married filing separately	\$13,850	
Dependent taxpayers plus \$400, whichever is greater	\$1,250 or your earne	d income
ADDITIONAL STANDARD DEDUCTION	65+ or blind	65+ and blind
Married/surviving spouse	\$1,500	\$3,000
Unmarried	\$1,850	\$3,700
ADOPTION CREDIT		
Maximum credit	\$15,950	
Phase out range	\$239,230-\$279,230	
EDUCATION CREDITS		
American Opportunity–maximum credit	\$2,500	
Phase out threshold–joint filers	\$160,000-\$180,000	
Phase out threshold–all other filers	\$80,000-\$90,000	
Lifetime Learning–maximum credit	\$2,000	
Phase out threshold–joint filers	\$160,000-\$180,000	
Phase out threshold–all other filers	\$80,000-\$90,000	
EDUCATOR EXPENSE DEDUCTION		
Maximum deduction	\$300	
EDUCATION SAVINGS BOND EXCLUSION		
Phase out range-joint filers	\$137,800-\$167,800	
Phase out range–all other filers	\$91,850-\$106,850	
STUDENT LOAN INTEREST DEDUCTION		
Maximum deduction	\$2,500	
Phase out range-joint filers	\$150,000-\$180,000	
Phase out range–all other filers	\$70,000-\$90,000	
LONG-TERM CARE INSURANCE DEDUCTION		
Age at close of year	Premiums eligible for	medical expense deduct
40 or younger	\$480	
Older than 40 but not more than 50	\$890	
Older than 50 but not more than 60	\$1,790	
Older than 60 but not more than 70	\$4,770	
Older than 70	\$5,960	
HEALTH SAVINGS ACCOUNTS	Self-Only	Family
HDHP deductible	\$1,500	\$3,000
Out-of-pocket expense cap	\$7,500	\$15,000
Maximum contribution	\$3,850	\$7,750
MEDICAL SAVINGS ACCOUNTS	Self-Only	Family
	\$2,650-\$3,950	\$5,300-\$7,900
HDHP deductible		
HDHP deductible Out-of-pocket expense cap	\$5,300	\$9,650

AGI limit-head of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,75	Type of return surviving spouse household Single surviving spouse Single household Single Sin	Vanpool/transit pass monthly exclusion		\$300	
Type of return Joint return/surviving spouse Head of household Single Maximum zero rate amount \$99,250 \$59,750 \$44,625 Maximum 15% rate amount \$53,850 \$523,050 \$492,300 INDIVIDUAL RETIREMENT ACCOUNT DEDUCTION The second strange of the second strang	Type of return Joint return/surviving spouse Head of household Single household Maximum zero rate amount \$89,250 \$59,750 \$44,625 Maximum 15% rate amount \$553,850 \$523,050 \$492,300 INDIVIDUAL RETIREMENT ACCUNT DEDUCTION \$6,500 \$70,000 Catch-up contribution age 50 or older \$1,000 \$16,000 Phase out range-joint filers \$116,000-\$136,000 \$10,000 Phase out range-asingle/head of household \$73,000-\$228,000 \$10,000 Phase out range-joint filer/active participant spouse \$218,000-\$228,000 \$10,000 ROTH IRA CONTRIBUTION ROTHIRA CONTRIBUTION Shase out range-joint filers \$6,500 \$10,000 \$			\$300	
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Maximum 15% rate amount \$553,850 \$523,050 \$492,300 INDIVIDUAL RETIREMENT ACCOUNT DEDUCTION Maximum deduction \$6,500 \$1,000 Catch-up contribution age 50 or older \$1,000 \$1,000 Phase out range-single/head of household \$73,000-\$83,000 \$1,000 Phase out range-goint filler/sective participant spouse \$218,000-\$228,000 \$218,000-\$228,000 ROTH IRA CONTRIBUTION \$6,500 \$10,000 \$10	Maximum 15% rate amount \$553,850 \$523,050 \$492,300 INDIVIDUAL RETIREMENT ACCOUNT DEDUCTION		surviving spouse	nousenoia	
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Maximum deduction \$6,500 \$1,000 \$	Maximum deduction Catch-up contribution age 50 or older S1,000 Phase out range–joint filers S116,000-\$136,000 Phase out range–single/head of household S73,000-\$83,000 Phase out range–joint filer/active participant spouse S218,000-\$228,000 ROTH IRA CONTRIBUTION Maximum contribution S6,500 Catch-up contribution age 50 or older S1,000 Catch-up contribution age 50 or older S1,000 Phase out range–single/head of household S138,000-\$228,000 S18,000-\$228,000 ROTH IRA CONTRIBUTION Maximum contribution S6,500 Catch-up contribution age 50 or older S1,000 Phase out range–single/head of household S138,000-\$153,000 Phase out range–single/head of household S138,000-\$153,000 RETIREMENT SAVINGS CONTRIBUTION CREDIT Credit percentage S0% 20% 10% AGI limit–head of household S0-\$43,500 \$43,501-\$47,500 \$47,501-\$73,00 AGI limit—head of household S0-\$2,625 \$32,626-\$35,625 \$33,626-\$54,75 AGI limit—other filers S0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,50 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings S160,200 *Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$17,000 Exclusion for gifts to a non-citizen spouse S175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5c Medical and moving allowance 22c	Maximum 15% rate amount	\$553,850	\$523,050	\$492,300
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Phase out range-joint filers Phase out range-single/head of household Phase out range-single/head of household Phase out range-married filing separately Phase out range-joint filer/active participant spouse ROTH IRA CONTRIBUTION Maximum contribution Catch-up contribution age 50 or older Phase out range-joint filers \$218,000-\$228,000 S6,500 Catch-up contribution age 50 or older Phase out range-joint filers \$218,000-\$228,000 Phase out range-single/head of household \$138,000-\$153,000 Phase out range-married filing separately \$0-\$10,000 RETIREMENT SAVINGS CONTRIBUTION CREDIT Credit percentage \$0% 20% 10% AGI limit-joint filers \$0-\$43,500 \$43,501-\$47,500 \$47,501-\$73,01 AGI limit-head of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,75 AGI limit-other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,50 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	Phase out range—single/head of household \$73,000-\$83,000 Phase out range—married filing separately \$0-\$10,000 Phase out range—married filing separately \$218,000-\$228,000 ROTH IRA CONTRIBUTION Maximum contribution \$6,500 Catch-up contribution age 50 or older \$1,000 Phase out range—joint filers \$218,000-\$228,000 Phase out range—joint filers \$218,000-\$228,000 Phase out range—joint filers \$218,000-\$228,000 Phase out range—infiliers \$218,000-\$228,000 Phase out range—infiliers \$218,000-\$228,000 Phase out range—married filing separately \$0-\$10,000 RETIREMENT SAVINGS CONTRIBUTION CREDIT Credit percentage 50% 20% 10% AGI limit—joint filers \$0-\$43,500 \$43,501-\$47,500 \$47,501-\$73,000 AGI limit—head of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,751 AGI limit—thead of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,751 AGI limit—there filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,500 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5c Medical and moving allowance 22c	Maximum deduction		\$6,500	
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Phase out range—joint filer/active participant spouse **ROTH IRA CONTRIBUTION** Maximum contribution	Phase out range-joint filer/active participant spouse **ROTH IRA CONTRIBUTION** Maximum contribution \$6,500 Catch-up contribution age 50 or older \$1,000 Phase out range-joint filers \$218,000-\$228,000 Phase out range-married filing separately \$0.510,000 **RETIREMENT SAVINGS CONTRIBUTION CREDIT** Credit percentage \$0% 20% 10% AGI limit-joint filers \$0.543,500 \$43,501-\$47,500 \$47,501-\$73,000 AGI limit-head of household \$0.532,625 \$32,626-\$35,625 \$35,626-\$54,751 AGI limit-other filers \$0.521,750 \$21,751-\$23,750 \$23,751-\$36,500 **SOCIAL SECURITY TAXES** Maximum net taxable self-employment earnings \$160,200 **Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS* Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5c Medical and moving allowance 22c	Phase out range-single/head of h	ousehold	\$73,000-\$83,000	
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Phase out range—joint fillers \$218,000-\$228,000 Phase out range—single/head of household \$138,000-\$153,000 Phase out range—married filling separately \$0-\$10,000 RETIREMENT SAVINGS CONTRIBUTION CREDIT Credit percentage \$0% 20% 10% AGI limit—joint fillers \$0-\$43,500 \$43,501-\$47,500 \$47,501-\$73,00 AGI limit—head of household \$0-\$32,625 \$32,626-\$35,625 \$32,626-\$35,625 \$32,626-\$37,525 AGI limit—other fillers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,50 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 *Nanny tax" threshold *\$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance \$66.5¢ Medical and moving allowance	Phase out range—joint filers \$218,000-\$228,000 Phase out range—single/head of household \$138,000-\$153,000 Phase out range—married filing separately \$0-\$10,000 RETIREMENT SAVINGS CONTRIBUTION CREDIT Credit percentage \$50% 20% 10% AGI limit—joint filers \$0-\$43,500 \$43,501-\$47,500 \$47,501-\$73,000 AGI limit—head of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,751 AGI limit—other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,500 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5c Medical and moving allowance 22c	Maximum contribution		\$6,500	
Phase out range—single/head of household \$138,000-\$153,000 Phase out range—married filing separately \$0-\$10,000 RETIREMENT SAVINGS CONTRIBUTION CREDIT Credit percentage \$0% \$20% \$10% AGI limit—joint filers \$0-\$43,500 \$43,501-\$47,500 \$47,501-\$73,00 AGI limit—head of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,73 AGI limit—other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,50 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$170,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance Medical and moving allowance 66.5¢	Phase out range—single/head of household Phase out range—married filing separately \$0-\$10,000 RETIREMENT SAVINGS CONTRIBUTION CREDIT Credit percentage \$0% 20% 10% AGI limit—joint filers \$0-\$43,500 \$43,501-\$47,500 \$47,501-\$73,000 AGI limit—head of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,751 AGI limit—other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,500 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$175,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance Medical and moving allowance	Catch-up contribution age 50 or o	der	\$1,000	
Phase out range—married filing separately \$0-\$10,000 RETIREMENT SAVINGS CONTRIBUTION CREDIT Credit percentage 50% 20% 10% AGI limit—joint filers \$0-\$43,500 \$43,501-\$47,500 \$47,501-\$73,00 AGI limit—ead of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,71 AGI limit—other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,50 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22c	Phase out range—married filing separately \$0-\$10,000 RETIREMENT SAVINGS CONTRIBUTION CREDIT Credit percentage 50% 20% 10% AGI limit—joint filers \$0-\$43,500 \$43,501-\$47,500 \$47,501-\$73,000 AGI limit—head of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,750 AGI limit—other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,500 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 *Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5c Medical and moving allowance 22c	Phase out range–joint filers		\$218,000-\$228	,000
RETIREMENT SAVINGS CONTRIBUTION CREDIT Credit percentage 50% 20% 10% AGI limit-joint filers \$0-\$43,500 \$43,501-\$47,500 \$47,501-\$73,00 AGI limit-head of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$4,75 AGI limit-other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,50 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	RETIREMENT SAVINGS CONTRIBUTION CREDIT Credit percentage 50% 20% 10% AGI limit—joint filers \$0-\$43,500 \$43,501-\$47,500 \$47,501-\$73,00 AGI limit—head of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,751 AGI limit—other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,500 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5 € Medical and moving allowance 22 €	Phase out range–single/head of he	ousehold	\$138,000-\$153	,000
Credit percentage 50% 20% 10% AGI limit–joint filers \$0-\$43,500 \$43,501-\$47,500 \$47,501-\$73,00 AGI limit–head of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,75 AGI limit–other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,50 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5 ¢ Medical and moving allowance 22 ¢	Credit percentage 50% 20% 10% AGI limit–joint filers \$0-\$43,500 \$43,501-\$47,500 \$47,501-\$73,000 AGI limit–head of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,750 AGI limit—other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,500 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	Phase out range-married filing sep	parately	\$0-\$10,000	
AGI limit-joint filers \$0-\$43,500 \$43,501-\$47,500 \$47,501-\$73,01 AGI limit-head of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,78 AGI limit-other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,50 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	AGI limit-joint filers \$0-\$43,500 \$43,501-\$47,500 \$47,501-\$73,00 AGI limit-head of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,751 AGI limit-other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,500 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5 c Medical and moving allowance 22 c	RETIREMENT SAVINGS COI	NTRIBUTION CREDIT		
AGI limit—head of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,75 AGI limit—other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,50 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5c Medical and moving allowance 22c	AGI limit—head of household \$0-\$32,625 \$32,626-\$35,625 \$35,626-\$54,751 AGI limit—other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,501 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5c Medical and moving allowance 22c	Credit percentage	50%	20%	10%
AGI limit—other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,50 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	AGI limit—other filers \$0-\$21,750 \$21,751-\$23,750 \$23,751-\$36,500 SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	AGI limit–joint filers	\$0-\$43,500	\$43,501-\$47,500	\$47,501-\$73,00
SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	SOCIAL SECURITY TAXES Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	AGI limit-head of household	\$0-\$32,625	\$32,626-\$35,625	\$35,626-\$54,75
Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	Maximum net taxable self-employment earnings \$160,200 "Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5c Medical and moving allowance 22c	AGI limit–other filers	\$0-\$21,750	\$21,751-\$23,750	\$23,751-\$36,50
"Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	"Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	SOCIAL SECURITY TAXES			
**Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	**Nanny tax" threshold \$2,600 FOREIGN INCOME Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	Maximum net taxable self-employ	ment earnings	\$160,200	
Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢				
Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	Foreign earned income exclusion \$120,000 ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	FOREIGN INCOME			
ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	ANNUAL EXCLUSION FOR GIFTS Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢			\$120,000	
Sift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	Gift tax exclusion \$17,000 Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢		CLETC	\$120,000	
Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	Exclusion for gifts to a non-citizen spouse \$175,000 MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢		JIF15		
MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	MILEAGE ALLOWANCES Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢				
Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢	Standard business mileage allowance 66.5¢ Medical and moving allowance 22¢		spouse	ψ17 3 ₇ 000	
Medical and moving allowance 22¢	Medical and moving allowance 22¢				
			nce		
Maximum contribution 14¢	Maximum contribution 14¢				
		Maximum contribution		14¢	