

**Bloomberg Tax**

**QUICK TAX REFERENCE**

**2022/2023**

As of January 2023

**Bloomberg Tax** is pleased to provide you with our 2022/2023 Quick Tax Reference Guide, a practical resource to help you plan and comply in the upcoming year.

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Lisa Fitzpatrick  
President  
Bloomberg Tax

## Standard Mileage Rates

[Source: Notice 2022-03; Announcement 2022-13; Notice 2023-03; Code Section 217(k)]

	<b>2022</b> Travel on or after Jan. 1, 2022/Travel on or after July 1, 2022	<b>2023</b> Travel on or after Jan. 1, 2023
Business	58.5 cents per mile/62.5 cents per mile	65.5 cents per mile
Charitable	14.0 cents per mile	14.0 cents per mile
Medical and Moving*	18.0 cents per mile/22.0 cents per mile	22.0 cents per mile

\* For tax years 2018-2025, moving mileage may be deducted only by active duty members of the Armed Forces of the United States.

## Filing Deadlines for 2022 Tax/Information Returns

Type of Return (calendar year)	Due Date	Extended Due Date
To Employee – Form W-2*	January 31, 2023	1 non-automatic 30-day extension
To Recipient – Form 1099-NEC**	January 31, 2023	1 non-automatic 30-day extension
To Recipient – Form 1099-MISC***	January 31, 2023	1 non-automatic 30-day extension
Partnerships, LLCs - Form 1065****	March 15, 2023	September 15, 2023
S Corporations – Form 1120S****	March 15, 2023	September 15, 2023
Estates and Trusts – Form 1041	April 18, 2023	September 30, 2023
FBAR – FinCEN Form 114	April 18, 2023	October 16, 2023
Corporations – Form 1120	April 18, 2023	October 16, 2023
Individuals – Form 1040*****	April 18, 2023	October 16, 2023
Exempt Organizations – Forms 990	May 15, 2023	November 15, 2023
Employee Benefit Plans – Form 5500	July 31, 2023	October 16, 2023

\* Due date for providing W-2 to employees and to SSA.

\*\* For reporting non-employee compensation.

\*\*\* For reporting all other payments.

\*\*\*\* Also the due date for Schedule K-1, K-2 and K-3 that entity must provide to equity holders.

\*\*\*\*\* April 17, 2023 is Emancipation Day in D.C., a federal holiday and Patriot's Day for taxpayers living in Maine or Massachusetts.

## Corporate Tax Rate Schedule

[Source: Code Section 11(b); Form 1120 Instructions] All taxable years beginning on or after Jan. 1, 2018

# 2022/2023

### If Taxable Income Is:

Over \$0

### The Tax Is:

21% of the taxable income

## Married Individuals Filing Joint Returns and Qualifying Surviving Spouses

2023

[Source: Code Section 1(j); Rev. Proc. 2022-38]

If Taxable Income Is:		The Tax Is:	
Not over \$22,000		10% of the taxable income	
Over \$22,000	but not over \$89,450	\$2,200.00 plus	12% of the excess over \$22,000
Over \$89,450	but not over \$190,750	\$10,294.00 plus	22% of the excess over \$89,450
Over \$190,750	but not over \$364,200	\$32,580.00 plus	24% of the excess over \$190,750
Over \$364,200	but not over \$462,500	\$74,208.00 plus	32% of the excess over \$364,200
Over \$462,500	but not over \$693,750	\$105,664.00 plus	35% of the excess over \$462,500
Over \$693,750		\$186,601.50 plus	37% of the excess over \$693,750

Note that the 20% deduction for qualified business income passed through to an individual from a pass-through entity reduces the individual's effective tax rate.

## Married Individuals Filing Joint Returns and Qualifying Surviving Spouses

2022

[Source: Code Section 1(j); Rev. Proc. 2021-45]

If Taxable Income Is:		The Tax Is:	
Not over \$20,550		10% of the taxable income	
Over \$20,550	but not over \$83,550	\$2,055.00 plus	12% of the excess over \$20,550
Over \$83,550	but not over \$178,150	\$9,615.00 plus	22% of the excess over \$83,550
Over \$178,150	but not over \$340,100	\$30,427.00 plus	24% of the excess over \$178,150
Over \$340,100	but not over \$431,900	\$69,295.00 plus	32% of the excess over \$340,100
Over \$431,900	but not over \$647,850	\$98,671.00 plus	35% of the excess over \$431,900
Over \$647,850		\$174,253.50 plus	37% of the excess over \$647,850

Note that the 20% deduction for qualified business income passed through to an individual from a pass-through entity reduces the individual's effective tax rate.

## Heads of Households

[Source: Code Section 1(j); Rev. Proc. 2022-38]

2023

If Taxable Income Is:		The Tax Is:	
Not over \$15,700		10% of the taxable income	
Over \$15,700	but not over \$59,850	\$1,570.00 plus	12% of the excess over \$15,700
Over \$59,850	but not over \$95,350	\$6,868.00 plus	22% of the excess over \$59,850
Over \$95,350	but not over \$182,100	\$14,678.00 plus	24% of the excess over \$95,350
Over \$182,100	but not over \$231,250	\$35,498.00 plus	32% of the excess over \$182,100
Over \$231,250	but not over \$578,100	\$51,226.00 plus	35% of the excess over \$231,250
Over \$578,100		\$172,623.50 plus	37% of the excess over \$578,100

Note that the 20% deduction for qualified business income passed through to an individual from a pass-through entity reduces the individual's effective tax rate.

## Heads of Households

[Source: Code Section 1(j); Rev. Proc. 2021-45]

2022

If Taxable Income Is:		The Tax Is:	
Not over \$14,650		10% of the taxable income	
Over \$14,650	but not over \$55,900	\$1,465.00 plus	12% of the excess over \$14,650
Over \$55,900	but not over \$89,050	\$6,415.00 plus	22% of the excess over \$55,900
Over \$89,050	but not over \$170,050	\$13,708.00 plus	24% of the excess over \$89,050
Over \$170,050	but not over \$215,950	\$33,148.00 plus	32% of the excess over \$170,050
Over \$215,950	but not over \$539,900	\$47,836.00 plus	35% of the excess over \$215,950
Over \$539,900		\$161,218.50 plus	37% of the excess over \$539,900

Note that the 20% deduction for qualified business income passed through to an individual from a pass-through entity reduces the individual's effective tax rate.

## Unmarried Individuals (Other than Qualifying Surviving Spouses and Heads of Households)

2023

[Source: Code Section 1(j); Rev. Proc. 2022-38]

If Taxable Income Is:		The Tax Is:	
Not over \$11,000		10% of the taxable income	
Over \$11,000	but not over \$44,725	\$1,100.00 plus	12% of the excess over \$11,000
Over \$44,725	but not over \$95,375	\$5,147.00 plus	22% of the excess over \$44,725
Over \$95,375	but not over \$182,100	\$16,290.00 plus	24% of the excess over \$95,375
Over \$182,100	but not over \$231,250	\$37,104.00 plus	32% of the excess over \$182,100
Over \$231,250	but not over \$578,125	\$52,832.00 plus	35% of the excess over \$231,250
Over \$578,125		\$174,238.25 plus	37% of the excess over \$578,125

Note that the 20% deduction for qualified business income passed through to an individual from a pass-through entity reduces the individual's effective tax rate.

## Unmarried Individuals (Other than Qualifying Surviving Spouses and Heads of Households)

2022

[Source: Code Section 1(j); Rev. Proc. 2021-45]

If Taxable Income Is:		The Tax Is:	
Not over \$10,275		10% of the taxable income	
Over \$10,275	but not over \$41,775	\$1,027.50 plus	12% of the excess over \$10,275
Over \$41,775	but not over \$89,075	\$4,807.50 plus	22% of the excess over \$41,775
Over \$89,075	but not over \$170,050	\$15,213.50 plus	24% of the excess over \$89,075
Over \$170,050	but not over \$215,950	\$34,647.50 plus	32% of the excess over \$170,050
Over \$215,950	but not over \$539,900	\$49,335.50 plus	35% of the excess over \$215,950
Over \$539,900		\$162,718.00 plus	37% of the excess over \$539,900

Note that the 20% deduction for qualified business income passed through to an individual from a pass-through entity reduces the individual's effective tax rate.

## Married Individuals Filing Separate Returns

2023

[Source: Code Section 1(j); Rev. Proc. 2022-38]

If Taxable Income Is:		The Tax Is:	
Not over \$11,000		10% of the taxable income	
Over \$11,000	but not over \$44,725	\$1,100.00 plus	12% of the excess over \$11,000
Over \$44,725	but not over \$95,375	\$5,147.00 plus	22% of the excess over \$44,725
Over \$95,375	but not over \$182,100	\$16,290.00 plus	24% of the excess over \$95,375
Over \$182,100	but not over \$231,250	\$37,104.00 plus	32% of the excess over \$182,100
Over \$231,250	but not over \$346,875	\$52,832.00 plus	35% of the excess over \$231,250
Over \$346,875		\$93,300.75 plus	37% of the excess over \$346,875

Note that the 20% deduction for qualified business income passed through to an individual from a pass-through entity reduces the individual's effective tax rate.

## Married Individuals Filing Separate Returns

2022

[Source: Code Section 1(j); Rev. Proc. 2021-45]

If Taxable Income Is:		The Tax Is:	
Not over \$10,275		10% of the taxable income	
Over \$10,275	but not over \$41,775	\$1,027.50 plus	12% of the excess over \$10,275
Over \$41,775	but not over \$89,075	\$4,807.50 plus	22% of the excess over \$41,775
Over \$89,075	but not over \$170,050	\$15,213.50 plus	24% of the excess over \$89,075
Over \$170,050	but not over \$215,950	\$34,647.50 plus	32% of the excess over \$170,050
Over \$215,950	but not over \$323,925	\$49,335.50 plus	35% of the excess over \$215,950
Over \$323,925		\$87,126.75 plus	37% of the excess over \$323,925

Note that the 20% deduction for qualified business income passed through to an individual from a pass-through entity reduces the individual's effective tax rate.



## Social Security and Self-Employment Tax Limits

# 2022/2023

[Source: SSA Notice, 86 Fed. Reg. 58,715 (Oct. 22, 2021);  
SSA Notice, 87 Fed. Reg. 64,296 (Oct. 24, 2022)]

### Social Security Tax (OASDI/HI)

	2022	2023
6.2% OASDI wage base	\$147,000	\$160,200
1.45% HI wage base*	no limit	no limit

\*Additional 0.9% Medicare Tax applies for wages exceeding \$200,000 for Single or Head of Household, \$250,000 for Married Filing Jointly, and \$125,000 for Married Filing Separately.

### Self-Employment Tax (SECA)

	2022	2023
12.4% OASDI earnings base	\$147,000	\$160,200
2.9% HI wage base*	no limit	no limit

\*\*Additional 0.9% Medicare Tax applies for wages and self-employment income exceeding \$200,000 for Single or Head of Household, \$250,000 for Married Filing Jointly, and \$125,000 for Married Filing Separately.

## Alternative Minimum Tax

# 2022/2023

[Source: Rev. Proc. 2021-45; Rev. Proc. 2022-38]

AMT Exemption Amounts (§55(d)(1))	2022	2023
Married Filing Jointly or Qualifying Surviving Spouse	\$118,100	\$126,500
Single/Head of Household	\$75,900	\$81,300
Married Filing Separate Returns	\$59,050	\$63,250
Estates and Trusts	\$26,500	\$28,400

Excess Taxable Income Above Which 28% Rate Applies (§55(b)(1))	2022	2023
Married Filing Jointly, Single / Head of Household, Estates and Trusts	\$206,100	\$220,700
Married Filing Separate Returns	\$103,050	\$110,350

AMT Exemption Threshold/Complete Phaseout Amounts (§55(d)(3))	2022	2023
Married Filing Jointly or Qualifying Surviving Spouse	\$1,079,800 - \$1,552,200	\$1,156,300 - \$1,662,300
Single/Head of Household	\$539,900 - \$843,500	\$578,150 - \$903,350
Married Filing Separate Returns	\$539,900 - \$776,100	\$578,150 - \$831,150
Estates and Trusts	\$88,300 - \$194,300	\$94,600 - \$208,200

## Standard Deduction Table

# 2022/2023

[Source: Code Section 63(c); Rev. Proc. 2021-45; Rev. Proc. 2022-38]

	2022	2023
Married Filing Jointly and Qualifying Surviving Spouse	\$25,900	\$27,700
Head of Household	\$19,400	\$20,800
All Other Taxpayers	\$12,950	\$13,850
Additional Amount for Aged or Blind	\$1,400 for each	\$1,500 for each
Additional Amount for Aged or Blind if Unmarried and Not a Qualifying Surviving Spouse	\$1,750	\$1,850

## Personal Exemption

# 2022/2023

[Source: Code Section 151(d); Rev. Proc. 2021-45; Rev. Proc. 2022-38]

	2022	2023
Personal Exemption Amount	\$0	\$0

## Deduction For Qualified Business Income From Pass-Through Entity

# 2022/2023

[Source: Code Section 199A]

Subject to certain limitations, for tax years 2018 through 2025, individuals, estates, and trusts may deduct up to 20% of qualified business income they receive from sole proprietorships and pass-through entities (such as partnerships, limited liability corporations, and S corporations) in which they own an interest. The remaining income (after the 20% deduction) is taxed at the individual's, estate's, or trust's regular income tax rate.

	2022	2023
QBI Deduction Rate	20%	20%

## First-Year Expensing Limits

# 2022/2023

[Source: Code Section 179(b); Rev. Proc. 2021-45; Rev. Proc. 2022-38]

	2022	2023
§179 Expensing Limit	\$1,080,000	\$1,160,000
§179 Property Cost Phaseout Begins	\$2,700,000	\$2,890,000

## Long-Term Capital Gains and Qualified Dividends

# 2023

[Source: Code Section 1(h), 1(j)(5); Rev. Proc. 2022-38]

Long-Term Capital Gains Rate	Single	Married Filing Jointly*	Head of Household	Married Filing Separately
0%	\$0 to \$44,624	\$0 to \$89,249	\$0 to \$59,749	\$0 to \$44,624
15%	\$44,625 to \$492,299	\$89,250 to \$553,849	\$59,750 to \$523,049	\$44,625 to \$276,899
20%	\$492,300 or more	\$553,850 or more	\$523,050 or more	\$276,900 or more

\* Or qualifying surviving spouse

# 2022

[Source: Code Section 1(h), 1(j)(5); Rev. Proc. 2021-45]

Long-Term Capital Gains Rate	Single	Married Filing Jointly*	Head of Household	Married Filing Separately
0%	\$0 to \$41,674	\$0 to \$83,349	\$0 to \$55,799	\$0 to \$41,674
15%	\$41,675 to \$459,749	\$83,350 to \$517,199	\$55,800 to \$488,499	\$41,675 to \$258,599
20%	\$459,750 or more	\$517,200 or more	\$488,500 or more	\$258,600 or more

\* Or qualifying surviving spouse

## Estates and Trusts Tax Rate Schedules

# 2023

[Source: Code Section 1 (j); Rev. Proc. 2022-38]

If Taxable Income Is:		The Tax Is:	
Not Over \$2,900		10% of the taxable income	
Over \$2,900	but not over \$10,550	\$290.00 plus	24% of the excess over \$2,900
Over \$10,550	but not over \$14,450	\$2,126.00 plus	35% of the excess over \$10,550
Over \$14,450		\$3,491.00 plus	37% of the excess over \$14,450

Note that the 20% deduction for qualified business income passed through to an estate or trust reduces the estate's or trust's effective tax rate.

## Estates and Trusts Tax Rate Schedules

# 2022

[Source: Code Section 1 (j); Rev. Proc. 2021-45]

If Taxable Income Is:		The Tax Is:	
Not Over \$2,750		10% of the taxable income	
Over \$2,750	but not over \$9,850	\$275.00 plus	24% of the excess over \$2,750
Over \$9,850	but not over \$13,450	\$1,979.00 plus	35% of the excess over \$9,850
Over \$13,450		\$3,239.00 plus	37% of the excess over \$13,450

Note that the 20% deduction for qualified business income passed through to an estate or trust reduces the estate's or trust's effective tax rate.

## Estate and Gift Tax Rates for Decedents Dying and Gifts Made in 2022 and 2023

[Source: Code Sections 2001(c), 2502(a)]

# 2022/2023

Taxable Amount Over	Taxable Amount Not Over	Tax on Amount in 1st Column	Rate of Tax on Excess Over Amount in 1st Column
\$0	\$10,000	\$0	18% of the taxable amount
\$10,000	\$20,000	\$1,800 plus	20% of the excess over \$10,000
\$20,000	\$40,000	\$3,800 plus	22% of the excess over \$20,000
\$40,000	\$60,000	\$8,200 plus	24% of the excess over \$40,000
\$60,000	\$80,000	\$13,000 plus	26% of the excess over \$60,000
\$80,000	\$100,000	\$18,200 plus	28% of the excess over \$80,000
\$100,000	\$150,000	\$23,800 plus	30% of the excess over \$100,000
\$150,000	\$250,000	\$38,800 plus	32% of the excess over \$150,000
\$250,000	\$500,000	\$70,800 plus	34% of the excess over \$250,000
\$500,000	\$750,000	\$155,800 plus	37% of the excess over \$500,000
\$750,000	\$1,000,000	\$248,300 plus	39% of the excess over \$750,000
\$1,000,000	—	\$345,800 plus	40% of the excess over \$1,000,000

\* Note that the mandatory application of the estate and gift tax unified credit to the tax imposed on taxable amounts up to the applicable exclusion amount effectively results in estate and gift taxes being imposed at a flat rate of 40% on any taxable amounts exceeding the basic exclusion amount of \$12,920,000 for 2023. [Source: Rev. Proc. 2022-38]

## Applicable Exclusion Amount for Estate and Gift Tax

[Source: Code Section 2010(c)(3); Rev. Proc. 2021-45; Rev. Proc. 2022-38]

Year of Transfer	Applicable Exclusion Amount
2022	\$12,060,000 basic exclusion amount
2023	\$12,920,000 basic exclusion amount

## Gift Tax Annual Exclusion

[Source: Rev. Proc. 2021-45; Rev. Proc. 2022-38]

Year of Transfer	Applicable Exclusion Amount
2022	\$16,000
2023	\$17,000

## ERISA and Tax Code Pension and Retirement Plan Limits

[Source: Notice 2021-61; Notice 2022-55]

	2022	2023
<b>Deferral Limits for Plans</b>		
§401(k)	\$20,500	\$22,500
§403(b)	\$20,500	\$22,500
§457	\$20,500	\$22,500
SIMPLE	\$14,000	\$15,500
<b>Catch-Up Contributions for Participants Age 50 or Older</b>		
Other Than SIMPLE Plans	\$6,500	\$7,500
SIMPLE Plans	\$3,000	\$3,500
Qualified Plans – Annual Compensation Limit	\$305,000	\$330,000
Defined Benefit Maximum Annual Benefit*	\$245,000	\$265,000
Defined Contribution — Maximum Annual Addition	\$61,000	\$66,000
“Key Employee” in Top-Heavy Plan	\$200,000	\$215,000
To Determine Maximum Account Balance in ESOP Subject to 5-Year Distribution Period	\$1,230,000	\$1,330,000
“Highly Compensated Employee” Threshold	\$135,000	\$150,000
To Determine Additional Account Balance Increments for ESOP Subject to 5-Year Distribution Period	\$245,000	\$265,000
SEP Compensation Threshold for Participation	\$650	\$750
<b>Definition of “Control Employee” for Fringe Benefit Valuation</b>		
Reg. §1.61-21(f)(5)(i)	\$120,000	\$130,000
Reg. §1.61-21(f)(5)(iii)	\$245,000	\$265,000

<b>Individual Retirement Accounts</b>	2022	2023
<b>Traditional IRAs</b>		
Contribution Limit	\$6,000	\$6,500
Catch-Up Contribution for Participants Age 50 or Older	\$1,000	\$1,000
<b>Deduction Phase-Out Range (Modified AGI)</b>		
Married Filing Jointly and Participant in Employer Plan	\$109,000-\$129,000	\$116,000-\$136,000
Married Filing Jointly and Spouse in Employer Plan	\$204,000-\$214,000	\$218,000-\$228,000
Single or Head of Household and in Employer Plan	\$68,000-\$78,000	\$73,000-\$83,000
<b>Roth IRAs</b>		
Contribution Limit	\$6,000	\$6,500
Catch-Up Contribution for Participants Age 50 or Older	\$1,000	\$1,000
<b>Contribution Phase-Out Range (Modified AGI)</b>		
Married Filing Jointly	\$204,000-\$214,000	\$218,000-\$228,000
Married Filing Separately	\$0-\$10,000	\$0-\$10,000
Single or Head of Household	\$129,000-\$144,000	\$138,000-\$153,000

\* For a participant who separated from service before January 1, 2023, the limitation for defined benefit plans under I.R.C. §415(b)(1)(B) is computed by multiplying the participant’s compensation limitation, as adjusted through 2022, by 1.0833.

## 2023 Medicare Part B Total Premiums For High-Income Beneficiaries With Full Part B Coverage

[Source: 87 Fed. Reg. 59,080 (Sept. 29, 2022)]

<b>Single/Head of Household</b>	<b>And Modified AGI is</b>	<b>Income-Related Monthly Adjustment Amount</b>	<b>Total Monthly Premium</b>
	Not over \$97,000	\$0.00	\$164.90
	Over \$97,000 but not over \$123,000	\$65.90	\$230.80
	Over \$123,000 but not over \$153,000	\$164.80	\$329.70
	Over \$153,000 but not over \$183,000	\$263.70	\$428.60
	Over \$183,000 and less than \$500,000	\$362.60	\$527.50
	\$500,000 or more	\$395.60	\$560.50
<b>Married Filing Jointly</b>	<b>And Modified AGI is</b>	<b>Income-Related Monthly Adjustment Amount</b>	<b>Total Monthly Premium</b>
	Not over \$194,000	\$0.00	\$164.90
	Over \$194,000 but not over \$246,000	\$65.90	\$230.80
	Over \$246,000 but not over \$306,000	\$164.80	\$329.70
	Over \$306,000 but not over \$366,000	\$263.70	\$428.60
	Over \$366,000 but less than \$750,000	\$362.60	\$527.50
	\$750,000 or more	\$395.60	\$560.50
<b>Married Filing Separately</b>	<b>And Modified AGI is</b>	<b>Income-Related Monthly Adjustment Amount</b>	<b>Total Monthly Premium</b>
	Not over \$97,000	\$0.00	\$164.90
	Over \$97,000 but less than \$403,000	\$362.60	\$527.50
	\$403,000 or more	\$395.60	\$560.50

## 2023 Medicare Part B Toal Premiums For High-Income Beneficiaries With Part B Immunosuppressive Drug Coverage Only

[Source: 87 Fed. Reg. 59080 (Sept. 29, 2022)]

Single/Head of Household	And Modified AGI is	Income-Related Monthly Adjustment Amount	Total Monthly Premium
	Not over \$97,000	\$0.00	\$97.10
	Over \$97,000 but not over \$123,000	\$64.70	\$161.80
	Over \$123,000 but not over \$153,000	\$161.80	\$258.90
	Over \$153,000 but not over \$183,000	\$258.90	\$356.00
	Over \$183,000 and less than \$500,000	\$356.00	\$453.10
	\$500,000 or more	\$388.40	\$485.50
Married Filing Jointly	And Modified AGI is	Income-Related Monthly Adjustment Amount	Total Monthly Premium
	Not over \$194,000	\$0.00	\$97.10
	Over \$194,000 but not over \$246,000	\$64.70	\$161.80
	Over \$246,000 but not over \$306,000	\$161.80	\$258.90
	Over \$306,000 but not over \$366,000	\$258.90	\$356.00
	Over \$366,000 but less than \$750,000	\$356.00	\$453.10
	\$750,000 or more	\$388.40	\$485.50
Married Filing Separately	And Modified AGI is	Income-Related Monthly Adjustment Amount	Total Monthly Premium
	Not over \$97,000	\$0.00	\$97.10
	Over \$97,000 but less than \$403,000	\$356.00	\$453.10
	\$403,000 or more	\$388.40	\$485.50

## Medicare Part A Deductible And Coinsurance Amounts

[Source: 87 Fed. Reg. 59,094 (Sept. 29, 2022)]

Deductible/Coinsurance	2022	2023
Inpatient hospital deductible	\$1,556.00	\$1,600.00
Daily coinsurance - days 61-90	\$389.00	\$400.00
Daily coinsurance - lifetime reserve days	\$778.00	\$800.00
Skilled nursing facility coinsurance	\$194.50	\$200.00



## 2023 Medicare Part D Income-Related Monthly Adjustment Amounts

[Source: [www.medicare.gov](http://www.medicare.gov)]

<b>Single/Head of Household</b>	<b>And Modified AGI is</b>	<b>Income-Related Monthly Adjustment Amount</b>
	Not over \$97,000	\$0.00
	Over \$97,000 but not over \$123,000	\$12.20
	Over \$123,000 but not over \$153,000	\$31.50
	Over \$153,000 but not over \$183,000	\$50.70
	Over \$183,000 and less than \$500,000	\$70.00
	\$500,000 or more	\$76.40

  

<b>Married Filing Jointly</b>	<b>And Modified AGI is</b>	<b>Income-Related Monthly Adjustment Amount</b>
	Not over \$194,000	\$0.00
	Over \$194,000 but not over \$246,000	\$12.20
	Over \$246,000 but not over \$306,000	\$31.50
	Over \$306,000 but not over \$366,000	\$50.70
	Over \$366,000 but less than \$750,000	\$70.00
	\$750,000 or more	\$76.40

  

<b>Married Filing Separately</b>	<b>And Modified AGI is</b>	<b>Income-Related Monthly Adjustment Amount</b>
	Not over \$97,000	\$0.00
	Over \$97,000 but less than \$403,000	\$70.00
	\$403,000 or more	\$76.40

# Bloomberg Tax

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