

## 2024 EASY REFERENCE FEDERAL TAX DATA SHEET

Standard Deductions		2024	2023
Single	Standard Deductions		
Head of Household (HOH)   \$21,900   \$20,800   \$13,850   Additional for Elderly/Blind - Married   \$1,550   \$1,500   \$13,850   Additional for Elderly/Blind - Married   \$1,950   \$1,850   Additional for Elderly/Blind - Married   \$1,950   \$1,850   \$	Joint or Qualifying Widow(er) (MFJ)	\$29,200	\$27,700
Married Filing Separately (MFS)		\$14,600	\$13,850
Additional for Elderly/Blind - Unmarried \$1,50 \$1,500 Additional for Elderly/Blind - Unmarried \$1,950 \$1,850 Taxpayer Claimed as Dependent \$1,300 \$1,250 Personal/Dependent Exemption  Unearned Income without Kiddie Tax  Beginning of 12% Bracket  MFI \$23,200 \$22,000 \$11,0		\$21,900	\$20,800
Additional for Elderly/Blind - Unmarried   \$1,950   \$1,850   Taxpayer Claimed as Dependent   \$1,300   \$1,250   Personal/Dependent Exemption			
Taxpayer Claimed as Dependent   \$1,300   \$1,250     Personal/Dependent Exemption			
Personal/Dependent Exemption   Unearmed Income without Kiddie Tax   Beginning of 12% Bracket   \$23,200			
December	- ·	\$1,300	\$1,250
Beginning of 12% Bracket           MFJ         \$23,200         \$22,000           Single         \$11,600         \$11,000           HOH         \$16,650         \$15,700           MFS         \$11,600         \$11,000           Beginning of 22% Bracket           MFJ         \$94,300         \$89,450           Single         \$47,150         \$44,725           HOH         \$63,100         \$59,858           MFS         \$47,150         \$44,725           Beginning of 24% Bracket           MFJ         \$201,050         \$190,750           Single         \$100,525         \$95,375           HOH         \$100,525         \$95,375           Beginning of 32% Bracket           MFJ         \$383,900         \$364,200           Single         \$191,950         \$182,100           HOH         \$191,950         \$182,100           MFS         \$191,950         \$182,100           MFS         \$191,950         \$182,100           MFS         \$191,950         \$182,100           MFS         \$243,725         \$231,250           MFS         \$231,250         \$231,250	Personal/Dependent Exemption		
MFJ         \$23,200         \$22,000           Single         \$11,600         \$11,000           MFS         \$16,650         \$15,700           MFS         \$11,600         \$11,000           Beginning of 22% Bracket           MFJ         \$94,300         \$89,450           Single         \$47,150         \$44,725           HOH         \$63,100         \$59,850           MFS         \$47,150         \$44,725           Beginning of 24% Bracket         \$47,150         \$44,725           MFJ         \$201,050         \$190,750           Single         \$100,525         \$95,375           HOH         \$100,500         \$95,335           MFS         \$100,525         \$95,375           Beginning of 32% Bracket         \$191,950         \$364,200           MFJ         \$383,900         \$364,200           Single         \$191,950         \$182,100           HOH         \$191,950         \$182,100           MFS         \$191,950         \$182,100           MFS         \$191,950         \$182,100           Beginning of 35% Bracket         \$462,500         \$231,250           MFS         \$243,725         \$231,250<	Unearned Income without Kiddie Tax		
Single         \$11,600         \$11,000           HOH         \$16,650         \$15,700           MFS         \$11,600         \$11,000           Beginning of 22% Bracket           MFJ         \$94,300         \$89,450           Single         \$47,150         \$44,725           HOH         \$63,100         \$59,850           MFS         \$47,150         \$44,725           Beginning of 24% Bracket         \$100,520         \$190,750           MFJ         \$100,525         \$95,375           HOH         \$100,500         \$95,350           MFS         \$100,525         \$95,375           Beginning of 32% Bracket           MFJ         \$383,900         \$364,200           Single         \$191,950         \$182,100           HOH         \$191,950         \$182,100           MFS         \$191,950         \$182,100           Beginning of 35% Bracket         \$487,450         \$462,500           Single         \$243,725         \$231,250           HOH         \$243,725         \$231,250           HOH         \$243,700         \$231,250           HOH         \$243,725         \$231,250	Beginning of 12% Bracket		
HOH   \$16,650   \$11,700   MFS   \$11,000			\$22,000
S11,600         \$11,000           Beginning of 22% Bracket           MFJ         \$94,300         \$89,450           Single         \$47,150         \$44,725           HOH         \$63,100         \$59,850           MFS         \$47,150         \$44,725           Beginning of 24% Bracket         \$201,050         \$190,750           MFJ         \$201,050         \$95,375           HOH         \$100,525         \$95,375           HOH         \$100,500         \$95,350           MFS         \$100,525         \$95,375           Beginning of 32% Bracket         \$383,900         \$364,200           Single         \$191,950         \$182,100           HOH         \$191,950         \$182,100           MFS         \$191,950         \$182,100           Beginning of 35% Bracket         \$487,450         \$462,500           Single         \$243,725         \$231,250           HOH         \$243,700         \$231,250           MFS         \$243,725         \$231,250           MFS         \$243,725         \$231,250           MFS         \$243,725         \$231,250           MFS         \$243,725         \$2			
Beginning of 22% Bracket           MFI         \$94,300         \$89,450           Single         \$47,150         \$44,725           HOH         \$63,100         \$59,850           MFS         \$47,150         \$44,725           Beginning of 24% Bracket           MFJ         \$201,050         \$190,750           Single         \$100,525         \$95,375           HOH         \$100,500         \$95,350           MFS         \$100,525         \$95,375           Beginning of 32% Bracket           MFJ         \$383,900         \$364,200           Single         \$191,950         \$182,100           HOH         \$191,950         \$182,100           HOH         \$191,950         \$182,100           MFS         \$191,950         \$182,100           Beginning of 35% Bracket         \$191,950         \$182,100           MF         \$487,450         \$462,500           Single         \$243,725         \$231,250           HOH         \$243,700         \$231,250           MFS         \$243,725         \$231,250           MFS         \$243,725         \$231,250           MFS         \$243,725			
MFJ       \$94,300       \$89,450         Single       \$47,150       \$44,725         HOH       \$63,100       \$59,850         MFS       \$47,150       \$44,725         Beginning of 24% Bracket         MFJ       \$201,050       \$190,750         Single       \$100,525       \$95,375         HOH       \$100,500       \$95,350         MFS       \$100,525       \$95,375         Beginning of 32% Bracket         MFJ       \$383,900       \$364,200         Single       \$191,950       \$182,100         HOH       \$191,950       \$182,100         MFS       \$191,950       \$182,100         Beginning of 35% Bracket         MFJ       \$487,450       \$462,500         Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$243,725       \$231,250         MFS       \$243,725       \$231,250         MFS       \$243,725       \$231,250         MFS       \$269,350       \$578,125         Beginning of 37% Regular Tax Bracket         Joint or Qualifying Widow(er)       \$731,200       \$69	MFS	\$11,600	\$11,000
MFJ       \$94,300       \$89,450         Single       \$47,150       \$44,725         HOH       \$63,100       \$59,850         MFS       \$47,150       \$44,725         Beginning of 24% Bracket         MFJ       \$201,050       \$190,750         Single       \$100,525       \$95,375         HOH       \$100,500       \$95,350         MFS       \$100,525       \$95,375         Beginning of 32% Bracket         MFJ       \$383,900       \$364,200         Single       \$191,950       \$182,100         HOH       \$191,950       \$182,100         MFS       \$191,950       \$182,100         Beginning of 35% Bracket         MFJ       \$487,450       \$462,500         Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$243,725       \$231,250         MFS       \$243,725       \$231,250         MFS       \$243,725       \$231,250         MFS       \$269,350       \$578,125         Beginning of 37% Regular Tax Bracket         Joint or Qualifying Widow(er)       \$731,200       \$69	Reginning of 22% Bracket		
Single       \$47,150       \$44,725         HOH       \$63,100       \$59,850         MFS       \$47,150       \$42,725         Beginning of 24% Bracket         MFJ       \$201,050       \$190,750         Single       \$100,525       \$95,375         HOH       \$100,500       \$95,350         MFS       \$100,525       \$95,375         Beginning of 32% Bracket         MFJ       \$383,900       \$364,200         Single       \$191,950       \$182,100         HOH       \$191,950       \$182,100         MFS       \$191,950       \$182,100         Beginning of 35% Bracket         MFJ       \$487,450       \$462,500         Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$231,250         MFS       \$231,250         Seginning of 37% Regular Tax Bracket       \$731,200       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125		\$94 300	\$89.450
HOH   \$63,100   \$59,850   MFS   \$47,150   \$44,725   \$44,725   \$447,150   \$44,725   \$44,725   \$44,725   \$44,725   \$44,725   \$44,725   \$86,000   \$44,725   \$86,000   \$44,725   \$86,000   \$44,725   \$86,000   \$			
844,725       Beginning of 24% Bracket       MFJ     \$201,050     \$190,750       Single     \$100,525     \$95,375       HOH     \$100,500     \$95,350       MFS     \$100,525     \$95,375       Beginning of 32% Bracket       MFJ     \$383,900     \$364,200       Single     \$191,950     \$182,100       HOH     \$191,950     \$182,100       MFS     \$191,950     \$182,100       Beginning of 35% Bracket       MFJ     \$487,450     \$462,500       Single     \$243,725     \$231,250       HOH     \$243,700     \$231,250       MFS     \$243,725     \$231,250       MFS     \$243,725     \$231,250       MFS     \$243,725     \$231,250       Beginning of 37% Regular Tax Bracket       Joint or Qualifying Widow(er)     \$731,200     \$693,750       Single     \$609,350     \$578,125       Head of Household     \$609,350     \$578,125			
MFJ       \$201,050       \$190,750         Single       \$100,525       \$95,375         HOH       \$100,500       \$95,350         MFS       \$100,525       \$95,375         Beginning of 32% Bracket         MFJ       \$383,900       \$364,200         Single       \$191,950       \$182,100         HOH       \$191,950       \$182,100         MFS       \$191,950       \$182,100         Beginning of 35% Bracket         MFJ       \$487,450       \$462,500         Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$243,725       \$231,250         MFS       \$243,725       \$231,250         Beginning of 37% Regular Tax Bracket         Joint or Qualifying Widow(er)       \$731,200       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125			
Single       \$100,525       \$95,375         HOH       \$100,500       \$95,350         MFS       \$100,525       \$95,375         Beginning of 32% Bracket         MFJ       \$383,900       \$364,200         Single       \$191,950       \$182,100         HOH       \$191,950       \$182,100         MFS       \$191,950       \$182,100         Beginning of 35% Bracket         MFJ       \$487,450       \$462,500         Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$243,725       \$231,250         MFS       \$243,725       \$231,250         MFS       \$243,725       \$231,250         Beginning of 37% Regular Tax Bracket         Joint or Qualifying Widow(er)       \$731,200       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125	Beginning of 24% Bracket		
Single       \$100,525       \$95,375         HOH       \$100,500       \$95,350         MFS       \$100,525       \$95,375         Beginning of 32% Bracket         MFJ       \$383,900       \$364,200         Single       \$191,950       \$182,100         HOH       \$191,950       \$182,100         MFS       \$191,950       \$182,100         Beginning of 35% Bracket         MFJ       \$487,450       \$462,500         Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$243,725       \$231,250         MFS       \$243,725       \$231,250         Beginning of 37% Regular Tax Bracket       \$693,750       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125	MFJ	\$201,050	\$190,750
HOH       \$100,500       \$95,350         MFS       \$100,525       \$95,375         Beginning of 32% Bracket         MFJ       \$383,900       \$364,200         Single       \$191,950       \$182,100         HOH       \$191,950       \$182,100         MFS       \$191,950       \$182,100         Beginning of 35% Bracket         MFJ       \$487,450       \$462,500         Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$243,725       \$231,250         Beginning of 37% Regular Tax Bracket         Joint or Qualifying Widow(er)       \$731,200       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125	Single		
Beginning of 32% Bracket         MFJ       \$383,900       \$364,200         Single       \$191,950       \$182,100         HOH       \$191,950       \$182,100         MFS       \$191,950       \$182,100         Beginning of 35% Bracket         MFJ       \$487,450       \$462,500         Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$243,725       \$231,250         MFS       \$243,725       \$231,250         Single       \$609,350       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125		\$100,500	\$95,350
MFJ       \$383,900       \$364,200         Single       \$191,950       \$182,100         HOH       \$191,950       \$182,100         MFS       \$191,950       \$182,100         Beginning of 35% Bracket         MFJ       \$487,450       \$462,500         Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$243,725       \$231,250         Beginning of 37% Regular Tax Bracket         Joint or Qualifying Widow(er)       \$731,200       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125	MFS	\$100,525	\$95,375
Single       \$191,950       \$182,100         HOH       \$191,950       \$182,100         MFS       \$191,950       \$182,100         Beginning of 35% Bracket         MFJ       \$487,450       \$462,500         Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$243,725       \$231,250         Beginning of 37% Regular Tax Bracket         Joint or Qualifying Widow(er)       \$731,200       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125	Beginning of 32% Bracket		
HOH       \$191,950       \$182,100         MFS       \$191,950       \$182,100         Beginning of 35% Bracket         MFJ       \$487,450       \$462,500         Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$243,725       \$231,250         Beginning of 37% Regular Tax Bracket         Joint or Qualifying Widow(er)       \$731,200       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125	MFJ	\$383,900	\$364,200
MFS       \$191,950       \$182,100         Beginning of 35% Bracket         MFJ       \$487,450       \$462,500         Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$243,725       \$231,250         Beginning of 37% Regular Tax Bracket         Joint or Qualifying Widow(er)       \$731,200       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125	Single	\$191,950	\$182,100
Beginning of 35% Bracket         MFJ       \$487,450       \$462,500         Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$243,725       \$231,250         Beginning of 37% Regular Tax Bracket         Joint or Qualifying Widow(er)       \$731,200       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125			
MFJ       \$487,450       \$462,500         Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$243,725       \$231,250         Beginning of 37% Regular Tax Bracket         Joint or Qualifying Widow(er)       \$731,200       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125	MFS	\$191,950	\$182,100
Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$243,725       \$231,250         Beginning of 37% Regular Tax Bracket         Joint or Qualifying Widow(er)       \$731,200       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125	Beginning of 35% Bracket		
Single       \$243,725       \$231,250         HOH       \$243,700       \$231,250         MFS       \$243,725       \$231,250         Beginning of 37% Regular Tax Bracket         Joint or Qualifying Widow(er)       \$731,200       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125	MFJ	\$487,450	\$462,500
MFS       \$243,725       \$231,250         Beginning of 37% Regular Tax Bracket         Joint or Qualifying Widow(er)       \$731,200       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125	Single		
Beginning of 37% Regular Tax Bracket         Joint or Qualifying Widow(er)       \$731,200       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125		\$243,700	\$231,250
Joint or Qualifying Widow(er)       \$731,200       \$693,750         Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125	MFS	\$243,725	\$231,250
Single       \$609,350       \$578,125         Head of Household       \$609,350       \$578,125			
Head of Household \$609,350 \$578,125	• • •		
Married Filing Separately \$365,600 \$346,875			
	Married Filing Separately	\$365,600	\$346,875

2024 2023

Gift and Estate Tax		
Applicable Exclusion Amount (Estate Tax)	\$13,610,000	\$12,920,000
Gift Tax Exemption	\$13,610,000	\$12,920,000
Gift Tax Annual Exclusion	\$18,000	\$17,000
FICA/SE Tax Max Earnings		
Auto Standard Mileage Allowances		
Charity Work	\$0.14	\$0.14
Medical/Moving	\$0.21	\$0.22
Luxury (Non-electric) Depreciation Limits		
Autos (including trucks and vans)		
First Year	TBA	\$12,200
With bonus depreciation	TBA	\$20,200
Second Year	TBA	\$19,400
Third Year	TBA	\$11,700
Fourth Year and Thereafter	TBA TBA	\$6,960
Qualified Transportation Fringe		
Vehicle/Transit Pass Limit	\$315	\$300
Qualified Parking Limit	\$315	\$300
Max IRA Contribution	\$7,000	\$6,500
Max 401(k) and 403(b) Deferral	\$23,000	\$22,500
Max SIMPLE Deferral	\$16,000	\$15,500
Section 179 Deduction	\$1,220,000	\$1,160,000
<b>Earnings Ceiling for Social Security</b>		
Below Full Retirement Age	\$22,320	\$21,240
Year Full Retirement Age Reached	\$59,520	\$56,520
Full Retirement Age or older	Unlimited	Unlimited

This table has been updated for amounts known or estimated as of 02/02/2024. We will continue to update this table as new amounts become available.