

# REFERENCE CHART

## Yearly Guidelines & Thresholds | Tax Year 2024

### Tax Filing Thresholds (Tax Year 2024)

Tax Filing Status	Single	Head of Household	Married Filing Jointly	Married Filing Separately	Qualifying Widow(er) w/ Qualifying Child
Tax Filing Threshold for People Under Age 65	\$14,600	\$21,900	\$29,200	Must file if had gross income of any kind	\$29,200
Tax Dependent Filing Requirement					
Aged and/or Blind?	Unearned income was over:	Earned income was over:	Taxable gross income was more than the larger of:		
Under 65 AND <b>not</b> blind	\$1,300	\$14,600	\$1,300 OR Earned income (up to \$14,150) + \$450		

Note: Tax filing thresholds calculated using the standard deduction for taxpayers for 2024 (required to file if gross income is more than the standard deduction).  
Source: [irs.gov/pub/irs-drop/rp-23-34.pdf](https://irs.gov/pub/irs-drop/rp-23-34.pdf)

### Repayment Limits on APTC (Tax Year 2024)

Income (% FPL)	SINGLE Taxpayers	OTHER Taxpayers
Under 200%	\$375	\$750
200% – 299%	\$950	\$1,900
300% – 399%	\$1,575	\$3,150
400% and above	None	None

Source: [irs.gov/pub/irs-drop/rp-23-34.pdf](https://irs.gov/pub/irs-drop/rp-23-34.pdf)

### 2023 Federal Poverty Guidelines (Coverage Year 2024)

# in Household	100% FPL	138% FPL	150% FPL	200% FPL	250% FPL	300% FPL	400% FPL
1	\$14,580	\$20,120	\$21,870	\$29,160	\$36,450	\$43,740	\$58,320
2	\$19,720	\$27,214	\$29,580	\$39,440	\$49,300	\$59,160	\$78,880
3	\$24,860	\$34,307	\$37,290	\$49,720	\$62,150	\$74,580	\$99,440
4	\$30,000	\$41,400	\$45,000	\$60,000	\$75,000	\$90,000	\$120,000
5	\$35,140	\$48,493	\$52,710	\$70,280	\$87,850	\$105,420	\$140,560
6	\$40,280	\$55,586	\$60,420	\$80,560	\$100,700	\$120,840	\$161,120
7	\$45,420	\$62,680	\$68,130	\$90,840	\$113,550	\$136,260	\$181,680
8	\$50,560	\$69,773	\$75,840	\$101,120	\$126,400	\$151,680	\$202,240

For households with more than 8, add \$5,140 for each additional person. Source (plus Hawaii and Alaska guidelines): [aspe.hhs.gov/poverty-guidelines](https://aspe.hhs.gov/poverty-guidelines). Eligibility for premium tax credits is based on federal poverty guidelines of the year before (e.g., coverage year 2024 is based on 2023 guidelines). FPL = federal poverty line.