

Ranges for phasing out IRA contribution deductibility apply based on filing status and whether the taxpayer or a spouse is covered by a workplace retirement plan as follows:

Filing Status and Coverage	Phase-out Range	Change
Single taxpayer covered by workplace retirement plan	\$77,000 and \$87,000	Up from \$73,000 and \$83,000
Married people filing jointly covered by workplace retirement plans	\$123,000 and \$143,000	Up from \$116,000 and \$136,000
Single taxpayer not covered by workplace retirement plan but married to someone who is covered	\$230,000 and \$240,000	Up from \$218,000 and \$228,000
Married filing separately not covered by a plan	\$0 and \$10,000	No change