

2022 Federal Income Tax Rates for Individuals

Unmarried Individuals

If Taxable Income Is Over	But Not Over	The Tax Is	Plus	Of the Amount Over
\$ 0	\$ 10,275	\$ 0	10%	\$ 0
10,275	41,775	1,027.50	12%	10,275
41,775	89,075	4,807.50	22%	41,775
89,075	170,050	15,213.50	24%	89,075
170,050	215,950	34,647.50	32%	170,050
215,950	539,900	49,335.50	35%	215,950
539,900	-----	162,718.00	37%	539,900

Standard Deduction: \$12,950 (\$14,700 if age 65 or older)

Child Tax Credit: \$2,000 for each child under age 17; begins to phase out for unmarried taxpayers with adjusted gross income in excess of \$200,000

Dependent Tax Credit: \$500 for each non-child dependent; begins to phase out for unmarried taxpayers with adjusted gross income in excess of \$200,000

Married/Joint Returns and Surviving Spouses

If Taxable Income Is Over	But Not Over	The Tax Is	Plus	Of the Amount Over
\$ 0	\$ 20,500	\$ 0	10%	\$ 0
20,500	83,550	2,055.00	12%	20,500
83,550	178,150	9,615.00	22%	83,550
178,150	340,100	30,427.00	24%	178,150
340,100	431,900	69,295.00	32%	340,100
431,900	647,850	98,671.00	35%	431,900
647,850	-----	174,253.50	37%	647,850

Standard Deduction: \$25,900 (\$27,300 if one spouse is age 65 or older; \$28,700 if both are)

Child Tax Credit: \$2,000 for each child under age 17; begins to phase out for married/joint return and surviving spouse taxpayers with adjusted gross income in excess of \$400,000

Dependent Tax Credit: \$500 for each non-child dependent; begins to phase out for married/joint return and surviving spouse taxpayers with adjusted gross income in excess of \$400,000

Heads of Households

If Taxable Income Is Over	But Not Over	The Tax Is	Plus	Of the Amount Over
\$ 0	\$ 14,650	\$ 0	10%	\$ 0
14,650	55,900	1,465.00	12%	14,650
55,900	89,050	6,415.00	22%	55,900
89,050	170,050	13,708.00	24%	89,050
170,050	215,950	33,148.00	32%	170,050
215,950	539,900	47,836.00	35%	215,950
539,900	-----	161,218.50	37%	539,900

Standard Deduction: \$19,400 (\$20,800 if age 65 or older)

Child Tax Credit: \$2,000 for each child under age 17; begins to phase out for head-of-household taxpayers with adjusted gross income in excess of \$200,000

Dependent Tax Credit: \$500 for each non-child dependent; begins to phase out for head-of-household taxpayers with adjusted gross income in excess of \$200,000