

2022 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income		The Tax Is	
Over	But Not Over	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 + 37%	\$539,900

For Married Taxpayers Filing Joint Returns and Surviving Spouses

Taxable Income		The Tax Is	
Over	But Not Over	Of the Amount Over	
\$0	\$20,550	\$0 + 10%	\$0
\$20,550	\$83,550	\$2,055 + 12%	\$20,550
\$83,550	\$178,150	\$9,615 + 22%	\$83,550
\$178,150	\$340,100	\$30,427 + 24%	\$178,150
\$340,100	\$431,900	\$69,295 + 32%	\$340,100
\$431,900	\$647,850	\$98,671 + 35%	\$431,900
\$647,850	—	\$174,253.50 + 37%	\$647,850

For Married Taxpayers Filing Separate Returns

Taxable Income		The Tax Is	
Over	But Not Over	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	\$323,925	\$49,335.50 + 35%	\$215,950
\$323,925	—	\$87,126.75 + 37%	\$323,925

For Individuals Filing as Head of Household

Taxable Income		The Tax Is	
Over	But Not Over	Of the Amount Over	
\$0	\$14,650	\$0 + 10%	\$0
\$14,650	\$55,900	\$1,465 + 12%	\$14,650
\$55,900	\$89,050	\$6,415 + 22%	\$55,900
\$89,050	\$170,050	\$13,708 + 24%	\$89,050
\$170,050	\$215,950	\$33,148 + 32%	\$170,050
\$215,950	\$539,900	\$47,836 + 35%	\$215,950
\$539,900	—	\$161,218.50 + 37%	\$539,900

Capital Gains and Qualified Dividends

	Maximum Taxable Income		
	Below \$41,675	\$41,675–\$459,750*	Over \$459,750*
Single	Below \$41,675	\$83,350–\$517,200*	Over \$517,200*
Married Filing Joint	Below \$83,350	\$41,675–\$258,600*	Over \$258,600*
Married Filing Sep	Below \$41,675	\$55,800–\$488,500*	Over \$488,500*
Head of Household	Below \$55,800		
Short-Term Capital Gains	taxed as income	taxed as income	taxed as income
Long-Term Capital Gains**	0%	15%	20%
Qualified Dividends	0%	15%	20%
Collectibles***	28% maximum	28% maximum	28%
Real Estate Unrealized Gain (Section 1250 Property)	15% maximum	25% maximum	25% maximum

*May also be subject to the 3.8% net investment income (NII) surtax.

**For investments held longer than one year.

***Includes art, rugs, jewelry, precious metals or gemstones, stamps or coins, fine wines and antiques.

Estates and Trusts Tax Rates

First \$2,750	10%
\$2,751–\$9,850	24%
\$9,851–\$13,450	35%
Over \$13,450	37%