

2022 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income Over	But Not Over	The Tax Is	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 Over	But Not Over	The Tax Is	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 Over	But Not Over	The Tax Is	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 Over	But Not Over	The Tax Is	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		
Single	**Below $41,675**	**$41,675–$459,750***	**Over $459,750***
Married Filing Joint	**Below $83,350**	**$83,350–$517,200***	**Over $517,200***
Married Filing Sep	**Below $41,675**	**$41,675–$258,600***	**Over $258,600***
Head of Household	**Below $55,800**	**$55,800–$488,500***	**Over $488,500***
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%