

Federal Income Tax Tables - 2022

Filing Status	If Taxable Income Is Between			Pay	Plus Percent on Excess Over 1st Column
Single tax payers	\$0	-	\$10,275	\$0.00	10.0%
	10,275	-	41,775	1,027.50	12.0%
	41,775	-	89,075	4,807.50	22.0%
	89,075	-	170,050	15,213.50	24.0%
	170,050	-	215,950	34,647.50	32.0%
	215,950	-	539,900	49,335.50	35.0%
	539,900	-	Up	162,718.00	37.0%
Married filing jointly	\$0	-	\$20,550	\$0.00	10.0%
	20,550	-	83,550	2,055.00	12.0%
	83,550	-	178,150	9,615.00	22.0%
	178,150	-	340,100	30,427.00	24.0%
	340,100	-	431,900	69,295.00	32.0%
	431,900	-	647,850	98,671.00	35.0%
	647,850	-	Up	174,253.50	37.0%
Married filing separately	\$0	-	\$10,275	\$0.00	10.0%
	10,275	-	41,775	1,027.50	12.0%
	41,775	-	89,075	4,807.50	22.0%
	89,075	-	170,050	15,213.50	24.0%
	170,050	-	215,950	34,647.50	32.0%
	215,950	-	323,925	49,335.50	35.0%
	323,925	-	Up	87,126.75	37.0%
Head of household	\$0	-	\$14,650	\$0.00	10.0%
	14,650	-	55,900	1,465.00	12.0%
	55,900	-	89,050	6,415.00	22.0%
	89,050	-	170,050	13,708.00	24.0%
	170,050	-	215,950	33,148.00	32.0%
	215,950	-	539,900	47,836.00	35.0%
	539,900	-	Up	161,218.50	37.0%

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Example

Married Filing Jointly			
Taxable income	\$85,000		
Tax on the 1st	83,550	is	\$9,615.00
Tax on the remaining	1,450	22.0%	319.00
Total Tax			\$9,934.00

Personal and Dependent Exemptions

For tax years before 2018, taxpayers were allowed a deduction for a personal exemption, as well as an exemption for each dependent. For 2018 through 2025, the Tax Cuts and Jobs Act of 2017 temporarily repealed the deduction for personal and dependent exemptions. Under current law, this deduction will again be allowed beginning in 2026.

Standard Deduction - Persons Who Do Not Itemize Deductions

Year	Amount of Deduction			
	Married Jointly	Married Separate	Heads of Household	Single
2019	\$24,400	\$12,200	\$18,350	\$12,200
2020	24,800	12,400	18,650	12,400
2021	25,100	12,550	18,800	12,550
2022	25,900	12,950	19,400	12,950
2023	Adjusted for Inflation			

Year	Additional Standard Deductions (Each Spouse)			
	65 or Older		Blind	
	Married	Single	Married	Single
2019	\$1,300	\$1,600	\$1,300	\$1,600
2020	1,300	1,650	1,300	1,650
2021	1,350	1,700	1,350	1,700
2022	1,400	1,750	1,400	1,750
2023	Adjusted for Inflation			

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Standard Deduction for Dependents

The standard deduction for an individual who can be claimed as a dependent on someone else's return is limited. For 2022, this deduction is generally limited to the greater of (1) \$1,150 or (2) the individual's earned income, plus \$400, not to exceed the regular standard deduction amount.