

## Married Individuals Filing Joint Returns and Surviving Spouses (Joint) Tax Rates 2022

If taxable income is between:	the tax due is:
0-\$20,550	10% of taxable income
\$20,500 and \$83,550	\$2,055 + 12% of the amount over \$20,500
\$83,500 and \$178,150	\$9,615 + 22% of the amount over \$83,500
\$178,150 and \$340,100	\$30,427 + 24% of the amount over \$178,150
\$340,100 and \$431,900	\$69,295 + 32% of the amount over \$340,100
\$431,900 and \$647,850	\$98,671 + 35% of the amount over \$431,900
\$647,850	\$174,253.50 + 37% of the amount over \$647,850

AVE/IRS

## 2022 Standard Deduction Amounts

The standard deduction amounts will increase to \$12,950 for individuals and married couples filing separately, \$19,400 for heads of household and \$25,900 for married couples filing jointly and surviving spouses.

### Standard Deduction Amounts 2022

Filing Status	Standard Deduction Amount
Single	\$12,950
Married Filing Jointly & Surviving Spouses	\$25,900
Married Filing Separately	\$12,950
Heads of Households	\$19,400

AVE/IRS

## Capital Gains Tax

Capital gains tax rates remain the same for 2022, but the brackets for the rates will change. Here's a breakdown of long-term capital gains and qualified dividends rates for taxpayers based on their taxable income:

### Capital Gains Tax Rates 2022

Filing Status	0% Rate:	15% Rate:	20% Rate Amount:
Married Filing Jointly & Surviving Spouses	\$0 and \$83,350	\$83,351 and \$517,200	Over \$517,200
Married Filing Separately	\$0 and \$41,675	\$41,676 and \$258,600	Over \$258,600
Heads of Households	\$0 and \$55,800	\$55,801 and \$488,500	Over \$488,500
Individual Taxpayers	\$0 and \$41,675	\$41,676 and \$459,750	Over \$459,760
Trusts & Estates	\$0 and \$2,800	\$2,801 and \$13,700	Over \$13,700

AVE/IRS