

# Taxpayer Filing Single

## Individual Taxpayers (Single) Tax Rates 2022

If taxable income is between:	the tax due is:
0 - \$10,275	10% of taxable income
\$10,275 and \$41,775	\$1,027.50 + 12% of the amount over \$10,275
\$41,775 and 89,075	\$4,807.50 + 22% of the amount over \$41,775
\$89,075 and \$170,050	\$15,213.50 + 24% of the amount over \$89,075
\$170,050 and \$215,950	\$34,647.50 + 32% of the amount over \$170,050
\$215,950 and \$539,900	\$49,335.50 + 35% of the amount over \$215,950
\$539,900	\$162,718 + 37% of the amount over \$539,900

AVE/IRS

## **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