

# KEY NUMBERS 2022 — Tax Reference Numbers At-A-Glance



An overview of IRS key tax numbers for the 2022 tax year.\*

## INCOME TAX

Single	
Up to \$10,275	10%
\$10,276 to \$41,775	12%
\$41,775 to \$89,075	22%
\$89,075 to \$170,050	24%
\$170,050 to \$215,950	32%
\$215,950 to \$539,900	35%
\$539,900 or more	37%

Married Filing Jointly	
Up to \$20,550	10%
\$20,550 to \$83,550	12%
\$83,550 to \$178,150	22%
\$178,150 to \$340,100	24%
\$340,100 to \$431,900	32%
\$431,900 to \$647,850	35%
\$647,850 or more	37%

Head of Household	
\$0 to \$14,650	10%
\$14,650 to \$55,900	12%
\$55,900 to \$89,050	22%
\$89,050 to \$170,050	24%
\$170,050 to \$215,950	32%
\$215,950 to \$539,900	35%
\$539,900 or more	37%

## STANDARD DEDUCTION

Filing Status	Deduction Amount
Single	\$12,950
Married Filing Jointly	\$25,900
Head of Household	\$19,400

## ALTERNATIVE MINIMUM TAX (AMT)

Filing Status	Exemption Amount	Exemption Phaseout Threshold
Single	\$75,900	\$539,900
Married Filing Jointly	\$118,100	\$1,079,800

## EARNED INCOME TAX CREDIT

Filing Status		No Children	One Child	Two Children	Three or More Children
Single or Head of Household	Income at Max Credit	\$7,320	\$10,980	\$15,410	\$15,410
	Maximum Credit	\$560	\$3,733	\$6,164	\$6,935
	Phaseout Begins	\$9,160	\$20,130	\$20,130	\$20,130
	Phaseout Ends (Credit Equals Zero)	\$16,480	\$43,492	\$49,399	\$53,057
Married Filing Jointly	Income at Max Credit	\$7,320	\$10,980	\$15,410	\$15,410
	Maximum Credit	\$560	\$3,733	\$6,164	\$6,935
	Phaseout Begins	\$15,920	\$26,260	\$26,260	\$26,260
	Phaseout Ends (Credit Equals Zero)	\$22,610	\$49,622	\$55,529	\$59,187

## CHILD TAX CREDIT

Maximum Child Tax Credit Per Qualifying Child	\$2,000 (not adjusted for inflation)
Refundable Portion of Child Tax Credit	\$1,500

## CAPITAL GAINS TAX CREDIT

	For Unmarried Individuals, Taxable Income Over	For Married Individuals, Taxable Income Over	For Heads of Households, Taxable Income Over
0%	\$0	\$0	\$0
15%	\$41,675	\$83,350	\$55,800
20%	\$459,750	\$517,200	\$488,500

## ANNUAL GIFT TAX EXCLUSION LIMIT

Gift Amount Limit to any Person	\$16,000
Gift Amount Limit to Spouses who are not Citizens of the United States	\$164,000

\* Note: Additional information will be added as it becomes available.

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