

### Pocket Reference for Federal and California Taxes

2022	Federal	Personal	Exemption	 ٠.	 	N/A

#### 2022 Federal Tax Rate Schedules

Single										
If taxable	income is:	Tax is:			Of amount					
Over	But not ove	r			over:					
\$ 0	\$ 10,275	\$ 0.00	plus	10%	\$ 0					
10,275	41,775	1,027.50	plus	12%	10,275					
41,775	89,075	4,807.50	plus	22%	41,775					
89,075	170,050	15,213.50	plus	24%	89,075					
170,050	215,950	34,647.50	plus	32%	170,050					
215,950	539,900	49,335.50	plus	35%	215,950					
539,900	and over	162,718.00	plus	37%	539,900					

# SPIDELL TAX · ANALYSIS · EDUCATION

### Pocket Reference for Federal and California Taxes

2022 Federal Personal Exemption	/A
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#### 2022 Federal Tax Rate Schedules

Single										
If taxable	income is:	Tax is:			Of amount					
Over	But not ove	er			over:					
\$ 0	\$ 10,275	\$ 0.00	plus	10%	\$ 0					
10,275	41,775	1,027.50	plus	12%	10,275					
41,775	89,075	4,807.50	plus	22%	41,775					
89,075	170,050	15,213.50	plus	24%	89,075					
170,050	215,950	34,647.50	plus	32%	170,050					
215,950	539,900	49,335.50	plus	35%	215,950					
539,900	and over	162,718.00	plus	37%	539,900					



# Pocket Reference for Federal and California Taxes

2022 Federal Personal	Exemption .		٠.							. N	/A	
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### 2022 Federal Tax Rate Schedules

				Single				
If taxable	inc	ome is:		Tax is:			Of	amount
Over	В	ut not ove	r					over:
\$ 0	\$	10,275	\$	0.00	plus	10%	\$	0
10,275		41,775		1,027.50	plus	12%		10,275
41,775		89,075		4,807.50	plus	22%		41,775
89,075		170,050		15,213.50	plus	24%		89,075
170,050		215,950		34,647.50	plus	32%	1	170,050
215,950		539,900		49,335.50	plus	35%	2	215,950
530 000		and over		162 718 00	nluc	37%	-	30 000

### 2022 Federal Tax Rate Schedules (cont.)

Married Filing Separate									
If taxable	income is:	Tax is:			Of amount				
Over	But not ove	er			over:				
\$ 0	\$ 10,275	\$ 0.00	plus	10%	\$ 0				
10,275	41,775	1,027.50	plus	12%	10,275				
41,775	89,075	4,807.50	plus	22%	41,775				
89,075	170,050	15,213.50	plus	24%	89,075				
170,050	215,950	34,647.50	plus	32%	170,050				
215,950	323,925	49,335.50	plus	35%	215,950				
323,925	and over	87,126.75	plus	37%	323,925				
Married Filing Joint and Surviving Spouse									
If taxable	income is:	Tax is:			Of amount				
Over	But not ove	er			over:				
\$ 0	\$ 20,550	\$ 0.00	plus	10%	\$ 0				
20,550	83,550	2,055.00	plus	12%	20,550				
83,550	178,150	9,615.00	plus	22%	83,550				
178,150	340,100	30,427.00	plus	24%	178,150				
340,100	431,900	69,295.00	plus	32%	340,100				
431,900	647,850	98,671.00	plus	35%	431,900				
647,850	and over	174,253.50	plus	37%	647,850				
	Unma	arried Head of	Househ	old					
If taxable	income is:	Tax is:			Of amount				
Over	But not ove	er			over:				
\$ 0	\$ 14,650	\$ 0.00	plus	10%	\$ 0				
14,650	55,900	1,465.00	plus	12%	14,650				
55,900	89,050	6,415.00	plus	22%	55,900				
89,050	170,050	13,708.00	plus	24%	89,050				
170,050	215,950	33,148.00	plus	32%	170,050				
215,950	539,900	47,836.00	plus	35%	215,950				
539,900	and over	161,218.50	plus	37%	539,900				

#### 2022 Federal Tax Rate Schedules (cont.)

	Married Filing Separate									
If taxable i	income is:	Tax is:			Of amount					
Over	But not ove	r			over:					
\$ 0	\$ 10,275	\$ 0.00	plus	10%	\$ 0					
10,275	41,775	1,027.50	plus	12%	10,275					
41,775	89,075	4,807.50	plus	22%	41,775					
89,075	170,050	15,213.50	plus	24%	89,075					
170,050	215,950	34,647.50	plus	32%	170,050					
215,950	323,925	49,335.50	plus	35%	215,950					
323,925	and over	87,126.75	plus	37%	323,925					
Married Filing Joint and Surviving Spouse										
If taxable i	income is:	Tax is:			Of amount					
Over	But not ove	r			over:					
\$ 0	\$ 20,550	\$ 0.00	plus	10%	\$ 0					
20,550	83,550	2,055.00	plus	12%	20,550					
83,550	178,150	9,615.00	plus	22%	83,550					
178,150	340,100	30,427.00	plus	24%	178,150					
340,100	431,900	69,295.00	plus	32%	340,100					
431,900	647,850	98,671.00	plus	35%	431,900					
647,850	and over	174,253.50	plus	37%	647,850					
	Unma	arried Head of	Househ	old						
If taxable i		Tax is:			Of amount					
Over	But not ove				over:					
\$ 0	\$ 14,650	\$ 0.00	plus	10%	\$ 0					
14,650	55,900	1,465.00	plus	12%	14,650					
55,900	89,050	6,415.00	plus	22%	55,900					
89,050	170,050	13,708.00	plus	24%	89,050					
170,050	215,950	33,148.00	plus	32%	170,050					
215,950	539,900	47,836.00	plus	35%	215,950					
539,900	and over	161,218.50	plus	37%	539,900					

#### 2022 Federal Tax Rate Schedules (cont.)

2022 F		x Rate Sci		s (com	)				
		arried Filing S	Separate						
	income is:	Tax is:			Of amount				
Over	But not ove	r			over:				
\$ 0	\$ 10,275	\$ 0.00	plus	10%	\$ 0				
10,275	41,775	1,027.50	plus	12%	10,275				
41,775	89,075	4,807.50	plus	22%	41,775				
89,075	170,050	15,213.50	plus	24%	89,075				
170,050	215,950	34,647.50	plus	32%	170,050				
215,950	323,925	49,335.50	plus	35%	215,950				
323,925	and over	87,126.75	plus	37%	323,925				
Married Filing Joint and Surviving Spouse									
If taxable	income is:	Tax is:			Of amount				
Over	But not ove				over:				
\$ 0	\$ 20,550	\$ 0.00	plus	10%	\$ 0				
20,550	83,550	2,055.00	plus	12%	20,550				
83,550	178,150	9,615.00	plus	22%	83,550				
178,150	340,100	30,427.00	plus	24%	178,150				
340,100	431,900	69,295.00	plus	32%	340,100				
431,900	647,850	98,671.00	plus	35%	431,900				
647,850	and over	174,253.50	plus	37%	647,850				
	Unma	arried Head of	Househ	old					
	income is:	Tax is:			Of amount				
Over	But not ove				over:				
\$ 0	\$ 14,650	\$ 0.00	plus	10%	\$ 0				
14,650	55,900	1,465.00	plus	12%	14,650				
55,900	89,050	6,415.00	plus	22%	55,900				
89,050	170,050	13,708.00	plus	24%	89,050				
170,050	215,950	33,148.00	plus	32%	170,050				
215,950	539,900	47,836.00	plus	35%	215,950				
539.900	and over	161.218.50	plus	37%	539.900				

# 2022 Federal Standard Deductions (Taxpayer not a dependent)

Single	\$12,950
Married filing separate	\$12,950
Married filing joint and surviving spouse	e \$25,900
Head of household	\$19,400

# 2022 Federal Additional Standard Deductions for Blind and/or Elderly Taxpayers

Single and head of household
Blind <b>or</b> elderly
Blind <b>and</b> elderly
Married taxpayers filing joint, married filing
separate, and surviving spouse
Blind or elderly (per taxpayer) \$1,400
Blind and elderly (per taxpayer)\$2,800

# 2022 Federal Exemption Deduction Phaseouts and Reductions in Itemized Deductions

	<u>Fed</u>	eral AGI exceeds
Filing status:	Exemption	Itemized deductions
Single	N/A	Repealed
Married filing separate	N/A	Repealed
Married filing joint and		
surviving spouse	N/A	Repealed
Head of household	N/A	Repealed

# 2022 Federal Standard Deductions (Taxpayer not a dependent)

Single	\$12,950
Married filing separate	\$12,950
Married filing joint and surviving spouse	25,900
Head of household	\$19,400

# 2022 Federal Additional Standard Deductions for Blind and/or Elderly Taxpayers

Single and head of household
Blind <b>or</b> elderly
Blind <b>and</b> elderly
Married taxpayers filing joint, married filing
separate, and surviving spouse
Blind or elderly (per taxpayer) \$1,400
Blind and elderly (per taxpayer) \$2,800

# 2022 Federal Exemption Deduction Phaseouts and Reductions in Itemized Deductions

	Federal AGI exceeds		
Filing status:	Exemption	Itemized deductions	
Single	N/A	Repealed	
Married filing separate	N/A	Repealed	
Married filing joint and			
surviving spouse	N/A	Repealed	
Head of household	N/A	Repealed	

# 2022 Federal Standard Deductions (Taxpayer not a dependent)

Single
Married filing separate
Married filing joint and surviving spouse \$25,900
Head of household

# 2022 Federal Additional Standard Deductions for Blind and/or Elderly Taxpayers

Single and head of household
Blind <b>or</b> elderly
Blind <b>and</b> elderly
Married taxpayers filing joint, married filing
separate, and surviving spouse
Blind <b>or</b> elderly (per taxpayer) \$1,400
Blind and elderly (per taxpayer)\$2,800

# 2022 Federal Exemption Deduction Phaseouts and Reductions in Itemized Deductions

	Fed	deral AGI exceeds
Filing status:	Exemption	Itemized deductions
Single	N/A	Repealed
Married filing separate	N/A	Repealed
Married filing joint and		
surviving spouse	N/A	Repealed
Head of household	N/A	Repealed



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#### 2022 Federal Filing Requirements for Most Taxpayers

Filing status Single	Gross income at least:
Under 65	\$12,950
65 or older	\$14,700
Married filing separate (spouse itemizes)	\$1
Married filing separate (spouse does not	itemize)\$12,950
Married filing joint	
Both under age 65	
One spouse 65 or older	
Both spouses 65 or older	\$28,700
Head of household	
Under 65	
65 or older	\$21,150
Surviving spouse	
Under 65	
65 or older	\$27,300
2022 California Standard	Deductions

(Taxpayer not a dependent)

....\$5,202

.\$10,404

Single and married/RDP filing separate ....

Married/RDP filing joint, surviving spouse, and head of household.....

### 2022 California Tax Rate Schedules

Note: California has a 1% surtax on taxable income above \$1 million (all filing statuses).

Single Married/RDP Filing Separate, and Fiduciaries

Single, Married/RDP Filing Separate, and Fiduciaries					
If taxable	income is:	Tax is:			Of amount
Over	But not over				over:
\$ 0	\$ 10,099	\$ 0	plus	1.00%	\$ 0
10,099	23,942	100.99	plus	2.00%	10,099
23,942	37,788	377.85	plus	4.00%	23,942
37,788	52,455	931.69	plus	6.00%	37,788
52,455	66,295	1,811.71	plus	8.00%	52,455
66,295	338,639	2,918.91	plus	9.30%	66,295
338,639	406,364	28,246.90	plus	10.30%	338,639
406,364	677,275	35,222.58	plus	11.30%	406,364
677,275	and over	65,835.52	plus	12.30%	677,275
Married/RDP Filing Joint and Surviving Spouse with Dependent(s)					

Married/R	DP Filing Join	it and Surviving	Spous	se with D	ependent(s)
If taxable	income is:	Tax is:			Of amount
Over	But not over				over:
\$ 0	\$ 20,198	\$ 0	plus	1.00%	\$ 0
20,198	47,884	201.98	plus	2.00%	20,198
47,884	75,576	755.70	plus	4.00%	47,884
75,576	104,910	1,863.38	plus	6.00%	75,576
104,910	132,590	3,623.42	plus	8.00%	104,910
132,590	677,278	5,837.82	plus	9.30%	132,590
677,278	812,728	56,493.80	plus	10.30%	677,278
812,728	1,354,550	70,445.15	plus	11.30%	812,728
1,354,550	and over	131,671.04	plus	12.30%	1,354,550

### 2022 California Tax Rate Schedules (cont.)

#### **Unmarried Head of Household** If taxable income is: Tax is: Of amount Over But not over over: 0 \$ 20,212 1.00% plus 20,212 47,887 47,887 202.12 plus 2.00% 20,212 47.887 61.730 755.62 4.00% plus 61,730 76,397 1,309.34 plus 6.00% 61,730 76,397 90,240 90,240 460,547 2,189.36 plus 8.00% 76.397 3.296.80 9.30% 90.240 plus 37,735.35 47,222.78 460,547 552,658 460,547 plus 10.30% 552,658 921,095 plus 11 30% 552 658 921,095 88,856.16 plus 12.30% 921.095 and over

Exemption Credits
Married/RDP filing joint, surviving spouse,
blind, and age 65 or older\$280
Single, married/RDP filing separate, and head of household \$140
Dependent

#### **Exemption Credit Phaseouts and** Reductions in Itemized Deductions

Filing status:	Federal AGI exceeds:
Single and married/RDP filing separate	\$229,908
Head of household	\$344,867
Married/RDP filing joint and surviving spous	se\$459,821



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### 2022 Federal Filing Requirements for Most Taxpayers

3 1	
Filing status	Gross income at least:
Single	
Under 65	\$12,950
65 or older	\$14,700
Married filing separate (spouse itemizes).	\$1
Married filing separate (spouse does not in	
Married filing joint	
Both under age 65	\$25,900
One spouse 65 or older	
Both spouses 65 or older	\$20,700
Head of household	
Under 65	
65 or older	\$21,150
Surviving spouse	
Under 65	\$25,900
65 or older	\$27.300
	, , , , , , , , , , , , , , , , , , , ,
2022 California Standard	Deductions
(Taxpayer not a deper	
Single and married/RDP filing separate	\$5.202
Married/RDP filing joint, surviving spouse.	

#### 2022 California Tax Rate Schedules

Note: California has a 1% surtax on taxable income above \$1 million (all filing statuses).

Single, Married/RDP Filing Separate, and Fiduciaries						
If taxable	income is:	Tax is:			Of amount	
Over	But not over				over:	
\$ 0	\$ 10,099	\$ 0	plus	1.00%	\$ 0	
10,099	23,942	100.99	plus	2.00%	10,099	
23,942	37,788	377.85	plus	4.00%	23,942	
37,788	52,455	931.69	plus	6.00%	37,788	
52,455	66,295	1,811.71	plus	8.00%	52,455	
66,295	338,639	2,918.91	plus	9.30%	66,295	
338,639	406,364	28,246.90	plus	10.30%	338,639	
406,364	677,275	35,222.58	plus	11.30%	406,364	
677,275	and over	65,835.52	plus	12.30%	677,275	
Married/RDP Filing Joint and Surviving Spouse with Dependent(s)						
If taxable	income is:	Tax is:			Of amount	

If taxable	income is:	Tax is:			Of amount
Over	But not over				over:
\$ 0	\$ 20,198	\$ 0	plus	1.00%	\$ 0
20,198	47,884	201.98	plus	2.00%	20,198
47,884	75,576	755.70	plus	4.00%	47,884
75,576	104,910	1,863.38	plus	6.00%	75,576
104,910	132,590	3,623.42	plus	8.00%	104,910
132,590	677,278	5,837.82	plus	9.30%	132,590
677,278	812,728	56,493.80	plus	10.30%	677,278
812,728	1,354,550	70,445.15	plus	11.30%	812,728
1,354,550	and over	131,671.04	plus	12.30%	1,354,550

### 2022 California Tax Rate Schedules (cont.)

Unmarried Head of Household							
If taxable	income is:	Tax is:			Of amount		
Over	But not over				over:		
\$ 0	\$ 20,212	\$ 0	plus	1.00%	\$ 0		
20,212	47,887	202.12	plus	2.00%	20,212		
47,887	61,730	755.62	plus	4.00%	47,887		
61,730	76,397	1,309.34	plus	6.00%	61,730		
76,397	90,240	2,189.36	plus	8.00%	76,397		
90,240	460,547	3,296.80	plus	9.30%	90,240		
460,547	552,658	37,735.35	plus	10.30%	460,547		
552,658	921,095	47,222.78	plus	11.30%	552,658		
921,095	and over	88,856.16	plus	12.30%	921,095		

#### **Exemption Credits** Marriad/DDD filing join

warned/NDF illing joint, surviving spouse,	
blind, and age 65 or older\$	280
Single, married/RDP filing separate, and head of household\$	140
Dependent	433

#### **Exemption Credit Phaseouts and Reductions in Itemized Deductions**

Filing status:	Federal AGI exceeds:
Single and married/RDP filing separate	\$229,908
Head of household	\$344,867
Married/RDP filing joint and surviving spous	se\$459,821



and head of household......

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#### 2022 Federal Filing Requirements for Most Taxpayers

Filing status	Gross income at least
Single	
Under 65	\$12,950
65 or older	\$14,700
Married filing separate (spouse itemiz	zes)\$
Married filing separate (spouse does	not itemize)\$12.950
Married filing joint	,
Both under age 65	\$25.900
One spouse 65 or older	
Both spouses 65 or older	
Head of household	
Under 65	\$19.400
65 or older	
Surviving spouse	
Under 65	\$25.900
65 or older	

(Taxpayer not a dependent)

.\$5,202

.\$10,404

Single and married/RDP filing separate....

Married/RDP filing joint, surviving spouse, and head of household......

#### 2022 California Tax Rate Schedules

Note: California has a 1% surtax on taxable income above \$1 million (all filing statuses). Single, Married/RDP Filing Separate, and Fiduciaries

Single, Married/NDF I liling Separate, and I iductaries							
If taxable i	income is:	Tax is:			Of amount		
Over	But not over				over:		
\$ 0	\$ 10,099	\$ 0	plus	1.00%	\$ 0		
10,099	23,942	100.99	plus	2.00%	10,099		
23,942	37,788	377.85	plus	4.00%	23,942		
37,788	52,455	931.69	plus	6.00%	37,788		
52,455	66,295	1,811.71	plus	8.00%	52,455		
66,295	338,639	2,918.91	plus	9.30%	66,295		
338,639	406,364	28,246.90	plus	10.30%	338,639		
406,364	677,275	35,222.58	plus	11.30%	406,364		
677,275	and over	65,835.52	plus	12.30%	677,275		
Married/RDP Filing Joint and Surviving Spouse with Dependent(s)							
If tavable i		Tay ic.	, -,		Of amount		

Married/RI		t and Survivin Tax is:	g Spou	se with D	ependent(s) Of amount
Over	But not over				over:
\$ 0	\$ 20,198	\$ 0	plus	1.00%	\$ 0
20,198	47,884	201.98	plus	2.00%	20,198
47,884	75,576	755.70	plus	4.00%	47,884
75,576	104,910	1,863.38	plus	6.00%	75,576
104,910	132,590	3,623.42	plus	8.00%	104,910
132,590	677,278	5,837.82	plus	9.30%	132,590
677,278	812,728	56,493.80	plus	10.30%	677,278
812,728	1,354,550	70,445.15	plus	11.30%	812,728
1,354,550	and over	131,671.04	plus	12.30%	1,354,550

### 2022 California Tax Rate Schedules (cont.)

	Unmarried Head of Household									
lf	taxable	inc	ome is:		Tax is:				Of	amount
	Over	В	ut not over							over:
\$	0	\$	20,212	\$	0	plι	ıs	1.00%	\$	0
	20,212		47,887		202.12	plu	IS	2.00%		20,212
	47,887		61,730		755.62	plι	IS	4.00%		47,887
	61,730		76,397	1	,309.34	plu	ıs	6.00%		61,730
	76,397		90,240	2	,189.36	plu	IS	8.00%		76,397
	90,240		460,547	3	,296.80	plι	IS	9.30%		90,240
4	60,547		552,658	37	,735.35	plu	IS	10.30%		460,547
5	52,658		921,095	47	,222.78	plu	ıs	11.30%		552,658
ć	21,095		and over	88	,856.16	plι	ıs	12.30%		921,095

# **Exemption Credits**

Married/RDP filing joint, surviving spouse,	
blind, and age 65 or older	\$280
Single, married/RDP filing separate, and head of household	.\$140
Dependent	\$433

#### **Exemption Credit Phaseouts and Reductions in Itemized Deductions**

Filing status:	Federal AGI exceeds:
Single and married/RDP filing separate	\$229,908
Head of household	\$344,867
Married/RDP filing joint and surviving spous	se\$459,821