

**Pocket Reference for
Federal and California Taxes**

2022 Federal Personal Exemption N/A

2022 Federal Tax Rate Schedules

Single		Tax is:		Of amount	
Over	But not over				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	

2022 Federal Tax Rate Schedules (cont.)

Married Filing Separate		Tax is:		Of amount	
Over	But not over				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		Tax is:		Of amount	
Over	But not over				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	

Unmarried Head of Household		Tax is:		Of amount	
Over	But not over				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	\$25,900
Head of household	\$19,400

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

Single and head of household	
Blind or elderly	\$1,750
Blind and elderly	\$3,500
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Single	N/A	Repealed
Married filing separate	N/A	Repealed
Married filing joint and surviving spouse	N/A	Repealed
Head of household	N/A	Repealed

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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	

2022 Federal Tax Rate Schedules (cont.)

Married Filing Separate		Tax is:		Of amount	
Over	But not over				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		Tax is:		Of amount	
Over	But not over				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	

Unmarried Head of Household		Tax is:		Of amount	
Over	But not over				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	\$25,900
Head of household	\$19,400

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

Single and head of household	
Blind or elderly	\$1,750
Blind and elderly	\$3,500
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

**Pocket Reference for
Federal and California Taxes**

2022 Federal Personal Exemption N/A

2022 Federal Tax Rate Schedules

Single		Tax is:		Of amount	
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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	

2022 Federal Tax Rate Schedules (cont.)

Married Filing Separate		Tax is:		Of amount	
Over	But not over				over:
\$ 0	\$ 10,275	\$ 0.00	plus 10%	\$ 0	
10,275	41,775	1,027.50	plus 12%	10,275	
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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		Tax is:		Of amount	
Over	But not over				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	

Unmarried Head of Household		Tax is:		Of amount	
Over	But not over				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	\$25,900
Head of household	\$19,400

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

Single and head of household	
Blind or elderly	\$1,750
Blind and elderly	\$3,500
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 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 itemizes).....	\$1
Married filing separate (spouse does not itemize).....	\$12,950
Married filing joint	
Both under age 65.....	\$25,900
One spouse 65 or older.....	\$27,300
Both spouses 65 or older.....	\$28,700
Head of household	
Under 65.....	\$19,400
65 or older.....	\$21,150
Surviving spouse	
Under 65.....	\$25,900
65 or older.....	\$27,300

**2022 California Standard Deductions
(Taxpayer not a dependent)**

Single and married/RDP filing separate.....	\$5,202
Married/RDP filing joint, surviving spouse, and head of household.....	\$10,404

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 itemizes).....	\$1
Married filing separate (spouse does not itemize).....	\$12,950
Married filing joint	
Both under age 65.....	\$25,900
One spouse 65 or older.....	\$27,300
Both spouses 65 or older.....	\$28,700
Head of household	
Under 65.....	\$19,400
65 or older.....	\$21,150
Surviving spouse	
Under 65.....	\$25,900
65 or older.....	\$27,300

**2022 California Standard Deductions
(Taxpayer not a dependent)**

Single and married/RDP filing separate.....	\$5,202
Married/RDP filing joint, surviving spouse, and head of household.....	\$10,404

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 itemizes).....	\$1
Married filing separate (spouse does not itemize).....	\$12,950
Married filing joint	
Both under age 65.....	\$25,900
One spouse 65 or older.....	\$27,300
Both spouses 65 or older.....	\$28,700
Head of household	
Under 65.....	\$19,400
65 or older.....	\$21,150
Surviving spouse	
Under 65.....	\$25,900
65 or older.....	\$27,300

**2022 California Standard Deductions
(Taxpayer not a dependent)**

Single and married/RDP filing separate.....	\$5,202
Married/RDP filing joint, surviving spouse, and head of household.....	\$10,404

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:	
Over	But not 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 over:	
Over	But not 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:	
Over	But not 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

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 spouse.....	\$459,821

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:	
Over	But not 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 over:	
Over	But not 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:	
Over	But not 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

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 spouse.....	\$459,821

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Filing status	Gross income at least:
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Under 65.....	\$12,950
65 or older.....	\$14,700
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Married filing separate (spouse does not itemize).....	\$12,950
Married filing joint	
Both under age 65.....	\$25,900
One spouse 65 or older.....	\$27,300
Both spouses 65 or older.....	\$28,700
Head of household	
Under 65.....	\$19,400
65 or older.....	\$21,150
Surviving spouse	
Under 65.....	\$25,900
65 or older.....	\$27,300

**2022 California Standard Deductions
(Taxpayer not a dependent)**

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Married/RDP filing joint, surviving spouse, and head of household.....	\$10,404

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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 over:	
Over	But not 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

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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%		