CPA

Practice **Advisor**

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limitations, upward changes to tax brackets thresholds and other inflation-adjusted factors.

Sep. 26, 2021



Bloomberg Tax & Accounting has issued its projections for 2022 federal income tax rates and tables, which provides a detailed and comprehensive projection of inflation-adjusted amounts in the tax code.

The estimated changes are based on inflation rates listed in the September 2021

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percentage in 2022 than in prior years due to high U.S. inflation," said Jean McCormick, vice president, analysis & content, Bloomberg Tax & Accounting. "Taxpayers and advisors can use our projections to begin their 2022 tax planning before the IRS publishes the official 2022 inflation-adjusted amounts later this year."

Married Filing Jointly (MFJ) and Surviving Spouses

10% – \$0 to \$20,550
12% – \$20,550 to \$83,550
22% – \$83,550 to \$178,150
24% – \$178,150 to \$340,100
32% – \$340,100 to \$431,900
35% – \$431,900 to \$647,850
37% – \$647,850 or more

Married Filing Separate (MFS)

32% – \$170,050 to \$215,950

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12% – \$14,650 to \$55,900
22% – \$55,900 to \$89,050
24% – \$89,050 to \$170,050
32% – \$170,050 to \$215,950
35% – \$215,950 to \$539,900
37% – \$539,900 or more

Unmarried Individuals (other than Surviving Spouses and Heads of Households)

10% – \$0 to \$10,275
12% – \$10,275 to \$41,775
22% – \$41,775 to \$89,075
24% – \$89,075 to \$170,050
32% – \$170,050 to \$215,950
35% – \$215,950 to \$539,900
37% – \$539,900 or more

Estates and Trusts

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Standard Deduction

Bloomberg Tax & Accounting has projected the following standard deduction amounts for 2022:

Filing Status	Projected 2022
	Standard Deduction
Married Filing Jointly/Surviving Spouses	\$25,900
Heads of Household	\$19,400
All Other Taxpayers	\$12,950

Alternative Minimum Tax (AMT)

Projected 2022 AMT exemption amounts are shown below.

Filing Status	Projected 2022
	AMT Exemption Amount
Married Filing Jointly/Surviving Spouses	\$118,100
Unmarried Individuals	4== 0.00
(other than Surviving Spouses)	\$75,900
Married Individuals Filing Separate Returns	\$59,050

\$26,500

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