



JAMES F. KIMMEL & ASSOCIATES

2022 Tax Guide

Estates and Trusts Tax Rates

Filing Status	Standard Deduction
Not over \$2,750	10% of the taxable income
Over \$2,750 but not over \$9,850	\$275 plus 24% of the excess over \$2,750
Over \$9,850 but not over \$13,450	\$1,979 plus 35% of the excess over \$9,850
Over \$13,450	\$3,239 plus 37% of the excess over \$13,450

Social Security & Medicare

	Self-Employed	Employee
SS Tax Rate	12.4%	6.2%
Max Wages Subject to SS	\$159,177	\$147,000
Medicare Tax Rate	2.9%	1.45%
Additional Medicare Tax of 0.9%	Married Filing Jointly - MAGI > \$250,000 Married Filing Separately - > \$125,000 Other- > \$200,000	