### 2022 Federal Tax Rates

**Individual Taxpayers:**

<table>
<thead>
<tr>
<th>If Taxable Income is Between:</th>
<th>The Tax Due Is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - $10,275</td>
<td>10% of taxable income</td>
</tr>
<tr>
<td>$10,276 - $41,775</td>
<td>$1,027.50 plus 12% of the excess over $10,275</td>
</tr>
<tr>
<td>$41,776 - $89,075</td>
<td>$4,807.50 plus 22% of the excess over $41,775</td>
</tr>
<tr>
<td>$89,076 - $170,050</td>
<td>$15,213.50 plus 24% of the excess over $89,075</td>
</tr>
<tr>
<td>$170,051 - $215,950</td>
<td>$34,647.50 plus 32% of the excess over $170,050</td>
</tr>
<tr>
<td>$215,951 - $539,900</td>
<td>$49,335.50 plus 35% of the excess over $215,950</td>
</tr>
<tr>
<td>Over $539,900</td>
<td>$162,718 plus 37% of the excess over $539,900</td>
</tr>
</tbody>
</table>

**Married Individuals Filing Joint Returns and Surviving Spouses**

<table>
<thead>
<tr>
<th>If Taxable Income is Between:</th>
<th>The Tax Due Is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - $20,500</td>
<td>10% of taxable income</td>
</tr>
<tr>
<td>$20,501 - $83,550</td>
<td>$2,055 plus 12% of the excess over $20,500</td>
</tr>
<tr>
<td>$83,551 - $178,150</td>
<td>$9,615 plus 22% of the excess over $83,550</td>
</tr>
<tr>
<td>$178,151 - $340,100</td>
<td>$30,427 plus 24% of the excess over $178,150</td>
</tr>
<tr>
<td>$340,101 - $431,900</td>
<td>$69,295 plus 32% of the excess over $340,100</td>
</tr>
<tr>
<td>$431,901 - $647,850</td>
<td>$98,671 plus 35% of the excess over $431,900</td>
</tr>
<tr>
<td>Over $647,850</td>
<td>$174,253.50 plus 37% of the excess over $647,850</td>
</tr>
</tbody>
</table>

**Married Individuals Filing Separate Returns**

<table>
<thead>
<tr>
<th>If Taxable Income is Between:</th>
<th>The Tax Due Is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - $10,275</td>
<td>10% of taxable income</td>
</tr>
<tr>
<td>$10,276 - $41,775</td>
<td>$1,027.50 plus 12% of the excess over $10,275</td>
</tr>
<tr>
<td>$41,776 - $89,075</td>
<td>$4,807.50 plus 22% of the excess over $41,775</td>
</tr>
<tr>
<td>$89,076 - $170,050</td>
<td>$15,213.50 plus 24% of the excess over $89,075</td>
</tr>
<tr>
<td>$170,051 - $215,950</td>
<td>$34,647.50 plus 32% of the excess over $170,050</td>
</tr>
<tr>
<td>$215,951 - $323,925</td>
<td>$49,335.50 plus 35% of the excess over $215,950</td>
</tr>
<tr>
<td>Over $323,925</td>
<td>$87,126.75 plus 37% of the excess over $323,925</td>
</tr>
</tbody>
</table>

**Heads of Household**

<table>
<thead>
<tr>
<th>If Taxable Income is Between:</th>
<th>The Tax Due Is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - $14,650</td>
<td>10% of taxable income</td>
</tr>
<tr>
<td>$14,651 - $55,900</td>
<td>$1,465 plus 12% of the excess over $14,650</td>
</tr>
<tr>
<td>$55,901 - $89,050</td>
<td>$6,415 plus 22% of the excess over $55,900</td>
</tr>
<tr>
<td>$89,051 - $170,050</td>
<td>$13,708 plus 24% of the excess over $89,050</td>
</tr>
<tr>
<td>$170,051 - $215,950</td>
<td>$33,148 plus 32% of the excess over $170,050</td>
</tr>
<tr>
<td>$215,951 - $539,900</td>
<td>$47,836 plus 35% of the excess over $215,950</td>
</tr>
<tr>
<td>Over $539,900</td>
<td>$161,218.50 plus 37% of the excess over $539,900</td>
</tr>
</tbody>
</table>
Kansas Standard Deduction Chart:

- **Single** $3,000
- **Married Filing Joint** $7,500
- **Married Filing Separate** $3,750
- **Head of Household** $5,500

**Kansas – Married filing jointly**

- **Tax year 2022**
  - Taxable income not over $30,000: 3.1% (K.S.A. 79-32,110)
  - Taxable income over $30,000 but not over $60,000: $930 plus 5.25% of excess over $30,000 (K.S.A. 79-32,110)
  - Taxable income over $60,000: $2505 plus 5.7% of excess over $60,000

**Kansas – Married Filing Separate, Single, Head of Household**

- **Tax year 2022**
  - Taxable income not over $15,000: 3.1% (K.S.A. 79-32,110)
  - Taxable income over $15,000 but not over $30,000: $465 plus 5.25% of excess of $15,000 (K.S.A. 79-32,110)
  - Taxable income over $30,000: $1252.50 + 5.7% of excess over $30,000