## 2022 TAX RATE SCHEDULES

### RATE SCHEDULE I

Use this schedule if you checked 1 (Single), 2 (Head of household), 3 (Married filing joint), or 5 (Widow[er] with dependent child) under "FILING STATUS".

Less than $10,000.........................................................................................................................................................................3% of the taxable income

<table>
<thead>
<tr>
<th>At least –</th>
<th>But less than –</th>
</tr>
</thead>
<tbody>
<tr>
<td>$     10,000</td>
<td>$25,000</td>
</tr>
<tr>
<td>$25,000</td>
<td>$40,000</td>
</tr>
<tr>
<td>$40,000</td>
<td>$60,000</td>
</tr>
<tr>
<td>$60,000</td>
<td>$80,000</td>
</tr>
</tbody>
</table>

### EXAMPLE

With a taxable income of $117,635

\[
\begin{align*}
\text{Income in excess of $60,000} & = 57,635.00 \\
\text{Tax Rate $60,000 and above} & = 0.065 \\
\text{Tax on excess of $57,635} & = 3,746.28 \\
\text{Tax on $60,000} & = 2,775.00 \\
\text{Total Tax on $117,635} & = 6,521.00 (Round to nearest whole dollar)
\end{align*}
\]

### RATE SCHEDULE II

Use this schedule if you checked box 4 (Married filing separately) under "FILING STATUS".

Less than $5,000.........................................................................................................................................................................3% of the taxable income

<table>
<thead>
<tr>
<th>At least –</th>
<th>But less than –</th>
</tr>
</thead>
<tbody>
<tr>
<td>$     5,000</td>
<td>$12,500</td>
</tr>
<tr>
<td>$12,500</td>
<td>$20,000</td>
</tr>
<tr>
<td>$20,000</td>
<td>$30,000</td>
</tr>
<tr>
<td>$30,000</td>
<td>$40,000</td>
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</tbody>
</table>

### EXAMPLE

With a taxable income of $118,460

\[
\begin{align*}
\text{Income in excess of $30,000} & = 88,460.00 \\
\text{Tax Rate $30,000 and above} & = 0.065 \\
\text{Tax on excess of $88,460} & = 5,750.00 \\
\text{Tax on $30,000} & = 1,387.50 \\
\text{Total Tax on $118,460} & = 7,138.00 (Round to nearest whole dollar)
\end{align*}
\]