

2022 Standard Deduction

Senior 65 = DOB Before 1/2/1958

Blind = any age

Filing Status	Deduction	Senior 65	Blind	Senior 65 AND Blind
Single	12,950	14,700	14,700	16,450
Head of Household	19,400	21,150	21,150	22,900
Qualifying Widow	25,900	26,450	26,450	27,800
Married Filing Separate	12,950	14,350	14,350	15,750
Married Filing Joint	25,900	One: 27,300 Both: 27,800	One: 27,300 Both: 27,800	One: 28,700 Both: 31,500

Child Tax Filing

Child must file their own tax returns, even if you claim them as a dependent.

Income	Child Must File If
Only Earned (job)	over \$12,950
Only Un-Earned (taxable interest, dividends, ...)	over \$1,150
Earned and Un-Earned	Earned over \$12,950, or Un-Earned over \$1,150, or Earned and Un-earned together > \$1,150 or \$12,950 plus \$350
Self Employment > \$400	Must pay Social Security or Medicare taxes, regardless of their total earnings.
Not Required to File	Should Still File If
	<ol style="list-style-type: none"> Income taxes withheld Child qualifies for one of the following: <ul style="list-style-type: none"> - earned income credit - additional child tax credit - health coverage tax credit - refundable credit for prior year minimum tax - first-time home buyer credit - adoption credit - refundable American opportunity education credit