

[7] Long-Term Capital Gains Tax Rates: Tax rates on long-term capital gains (i.e., gains from the sale of capital assets held for at least one year) and qualified dividends did not change for 2022. However, the income thresholds to qualify for the various rates were adjusted for inflation. In 2022, the 0% rate applies for individual taxpayers with taxable income up to \$41,675 on single returns (\$40,400 for 2021), \$55,800 for head-of-household filers (\$54,100 for 2021) and \$83,350 for joint returns (\$80,800 for 2021).

The 20% rate for 2022 starts at \$459,751 for singles (\$445,851 for 2021), \$488,501 for heads of household (\$473,751 for 2021) and \$517,201 for couples filing jointly (\$501,601 for 2021).

The 15% rate is for filers with taxable incomes between the 0% and 20% break points.

The 3.8% surtax on net investment income stays the same for 2022. It kicks in for single people with modified AGI over \$200,000 and for joint filers with modified AGI over \$250,000.

For more on long-term capital gains tax rates, see [What Are the Capital Gains Tax Rates for 2022 vs. 2021?](#)