

2022 Tax Table

Example. Taxpayers are residents of North Dakota and are married filing jointly. Their North Dakota taxable income is \$49,935. Find "\$49,900 - \$49,950" in the ND taxable income column. Read across to the amount shown in the "Married filing jointly" column. Their tax is \$549.

Part- or full-year nonresident. If either or both spouses were part- or full-year nonresidents of North Dakota, they must enter the \$549 on Schedule ND-1NR, line 22, to calculate their tax.

Example

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is-					
49,850	49,900	625	549	690	549
49,900	49,950	626	549	691	549
49,950	50,000	627	550	692	550

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-						Your tax is-			
0	5	0	0	0	0	1,325	1,350	15	15	15	15	2,700	2,725	30	30	30	30
5	15	0	0	0	0	1,350	1,375	15	15	15	15	2,725	2,750	30	30	30	30
15	25	0	0	0	0	1,375	1,400	15	15	15	15	2,750	2,775	30	30	30	30
25	50	0	0	0	0	1,400	1,425	16	16	16	16	2,775	2,800	31	31	31	31
50	75	1	1	1	1	1,425	1,450	16	16	16	16	2,800	2,825	31	31	31	31
75	100	1	1	1	1	1,450	1,475	16	16	16	16	2,825	2,850	31	31	31	31
100	125	1	1	1	1	1,475	1,500	16	16	16	16	2,850	2,875	31	31	31	31
125	150	2	2	2	2	1,500	1,525	17	17	17	17	2,875	2,900	32	32	32	32
150	175	2	2	2	2	1,525	1,550	17	17	17	17	2,900	2,925	32	32	32	32
175	200	2	2	2	2	1,550	1,575	17	17	17	17	2,925	2,950	32	32	32	32
200	225	2	2	2	2	1,575	1,600	17	17	17	17	2,950	2,975	33	33	33	33
225	250	3	3	3	3	1,600	1,625	18	18	18	18	2,975	3,000	33	33	33	33
250	275	3	3	3	3	1,625	1,650	18	18	18	18	3,000					
275	300	3	3	3	3	1,650	1,675	18	18	18	18						
300	325	3	3	3	3	1,675	1,700	19	19	19	19	3,000	3,050	33	33	33	33
325	350	4	4	4	4	1,700	1,725	19	19	19	19	3,050	3,100	34	34	34	34
350	375	4	4	4	4	1,725	1,750	19	19	19	19	3,100	3,150	34	34	34	34
375	400	4	4	4	4	1,750	1,775	19	19	19	19	3,150	3,200	35	35	35	35
400	425	5	5	5	5	1,775	1,800	20	20	20	20	3,200	3,250	35	35	35	35
425	450	5	5	5	5	1,800	1,825	20	20	20	20	3,250	3,300	36	36	36	36
450	475	5	5	5	5	1,825	1,850	20	20	20	20	3,300	3,350	37	37	37	37
475	500	5	5	5	5	1,850	1,875	20	20	20	20	3,350	3,400	37	37	37	37
500	525	6	6	6	6	1,875	1,900	21	21	21	21	3,400	3,450	38	38	38	38
525	550	6	6	6	6	1,900	1,925	21	21	21	21	3,450	3,500	38	38	38	38
550	575	6	6	6	6	1,925	1,950	21	21	21	21	3,500	3,550	39	39	39	39
575	600	6	6	6	6	1,950	1,975	22	22	22	22	3,550	3,600	39	39	39	39
600	625	7	7	7	7	1,975	2,000	22	22	22	22	3,600	3,650	40	40	40	40
625	650	7	7	7	7	2,000						3,650	3,700	40	40	40	40
650	675	7	7	7	7							3,700	3,750	41	41	41	41
675	700	8	8	8	8	2,000	2,025	22	22	22	22	3,750	3,800	42	42	42	42
700	725	8	8	8	8	2,025	2,050	22	22	22	22	3,800	3,850	42	42	42	42
725	750	8	8	8	8	2,050	2,075	23	23	23	23	3,850	3,900	43	43	43	43
750	775	8	8	8	8	2,075	2,100	23	23	23	23	3,900	3,950	43	43	43	43
775	800	9	9	9	9	2,100	2,125	23	23	23	23	3,950	4,000	44	44	44	44
800	825	9	9	9	9	2,125	2,150	24	24	24	24	4,000					
825	850	9	9	9	9	2,150	2,175	24	24	24	24						
850	875	9	9	9	9	2,175	2,200	24	24	24	24	4,000	4,050	44	44	44	44
875	900	10	10	10	10	2,200	2,225	24	24	24	24	4,050	4,100	45	45	45	45
900	925	10	10	10	10	2,225	2,250	25	25	25	25	4,100	4,150	45	45	45	45
925	950	10	10	10	10	2,250	2,275	25	25	25	25	4,150	4,200	46	46	46	46
950	975	11	11	11	11	2,275	2,300	25	25	25	25	4,200	4,250	46	46	46	46
975	1,000	11	11	11	11	2,300	2,325	25	25	25	25	4,250	4,300	47	47	47	47
1,000						2,325	2,350	26	26	26	26	4,300	4,350	48	48	48	48
1,000	1,025	11	11	11	11	2,350	2,375	26	26	26	26	4,350	4,400	48	48	48	48
1,025	1,050	11	11	11	11	2,375	2,400	26	26	26	26	4,400	4,450	49	49	49	49
1,050	1,075	12	12	12	12	2,400	2,425	27	27	27	27	4,450	4,500	49	49	49	49
1,075	1,100	12	12	12	12	2,425	2,450	27	27	27	27	4,500	4,550	50	50	50	50
1,100	1,125	12	12	12	12	2,450	2,475	27	27	27	27	4,550	4,600	50	50	50	50
1,125	1,150	13	13	13	13	2,475	2,500	27	27	27	27	4,600	4,650	51	51	51	51
1,150	1,175	13	13	13	13	2,500	2,525	28	28	28	28	4,650	4,700	51	51	51	51
1,175	1,200	13	13	13	13	2,525	2,550	28	28	28	28	4,700	4,750	52	52	52	52
1,200	1,225	13	13	13	13	2,550	2,575	28	28	28	28	4,750	4,800	53	53	53	53
1,225	1,250	14	14	14	14	2,575	2,600	28	28	28	28	4,800	4,850	53	53	53	53
1,250	1,275	14	14	14	14	2,600	2,625	29	29	29	29	4,850	4,900	54	54	54	54
1,275	1,300	14	14	14	14	2,625	2,650	29	29	29	29	4,900	4,950	54	54	54	54
1,300	1,325	14	14	14	14	2,650	2,675	29	29	29	29	4,950	5,000	55	55	55	55
						2,675	2,700	30	30	30	30						

*If a Qualifying surviving spouse, use the Married filing jointly column.

2022 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-						Your tax is-			
5,000						8,000						11,000					
5,000	5,050	55	55	55	55	8,000	8,050	88	88	88	88	11,000	11,050	121	121	121	121
5,050	5,100	56	56	56	56	8,050	8,100	89	89	89	89	11,050	11,100	122	122	122	122
5,100	5,150	56	56	56	56	8,100	8,150	89	89	89	89	11,100	11,150	122	122	122	122
5,150	5,200	57	57	57	57	8,150	8,200	90	90	90	90	11,150	11,200	123	123	123	123
5,200	5,250	57	57	57	57	8,200	8,250	90	90	90	90	11,200	11,250	123	123	123	123
5,250	5,300	58	58	58	58	8,250	8,300	91	91	91	91	11,250	11,300	124	124	124	124
5,300	5,350	59	59	59	59	8,300	8,350	92	92	92	92	11,300	11,350	125	125	125	125
5,350	5,400	59	59	59	59	8,350	8,400	92	92	92	92	11,350	11,400	125	125	125	125
5,400	5,450	60	60	60	60	8,400	8,450	93	93	93	93	11,400	11,450	126	126	126	126
5,450	5,500	60	60	60	60	8,450	8,500	93	93	93	93	11,450	11,500	126	126	126	126
5,500	5,550	61	61	61	61	8,500	8,550	94	94	94	94	11,500	11,550	127	127	127	127
5,550	5,600	61	61	61	61	8,550	8,600	94	94	94	94	11,550	11,600	127	127	127	127
5,600	5,650	62	62	62	62	8,600	8,650	95	95	95	95	11,600	11,650	128	128	128	128
5,650	5,700	62	62	62	62	8,650	8,700	95	95	95	95	11,650	11,700	128	128	128	128
5,700	5,750	63	63	63	63	8,700	8,750	96	96	96	96	11,700	11,750	129	129	129	129
5,750	5,800	64	64	64	64	8,750	8,800	97	97	97	97	11,750	11,800	130	130	130	130
5,800	5,850	64	64	64	64	8,800	8,850	97	97	97	97	11,800	11,850	130	130	130	130
5,850	5,900	65	65	65	65	8,850	8,900	98	98	98	98	11,850	11,900	131	131	131	131
5,900	5,950	65	65	65	65	8,900	8,950	98	98	98	98	11,900	11,950	131	131	131	131
5,950	6,000	66	66	66	66	8,950	9,000	99	99	99	99	11,950	12,000	132	132	132	132
6,000						9,000						12,000					
6,000	6,050	66	66	66	66	9,000	9,050	99	99	99	99	12,000	12,050	132	132	132	132
6,050	6,100	67	67	67	67	9,050	9,100	100	100	100	100	12,050	12,100	133	133	133	133
6,100	6,150	67	67	67	67	9,100	9,150	100	100	100	100	12,100	12,150	133	133	133	133
6,150	6,200	68	68	68	68	9,150	9,200	101	101	101	101	12,150	12,200	134	134	134	134
6,200	6,250	68	68	68	68	9,200	9,250	101	101	101	101	12,200	12,250	134	134	134	134
6,250	6,300	69	69	69	69	9,250	9,300	102	102	102	102	12,250	12,300	135	135	135	135
6,300	6,350	70	70	70	70	9,300	9,350	103	103	103	103	12,300	12,350	136	136	136	136
6,350	6,400	70	70	70	70	9,350	9,400	103	103	103	103	12,350	12,400	136	136	136	136
6,400	6,450	71	71	71	71	9,400	9,450	104	104	104	104	12,400	12,450	137	137	137	137
6,450	6,500	71	71	71	71	9,450	9,500	104	104	104	104	12,450	12,500	137	137	137	137
6,500	6,550	72	72	72	72	9,500	9,550	105	105	105	105	12,500	12,550	138	138	138	138
6,550	6,600	72	72	72	72	9,550	9,600	105	105	105	105	12,550	12,600	138	138	138	138
6,600	6,650	73	73	73	73	9,600	9,650	106	106	106	106	12,600	12,650	139	139	139	139
6,650	6,700	73	73	73	73	9,650	9,700	106	106	106	106	12,650	12,700	139	139	139	139
6,700	6,750	74	74	74	74	9,700	9,750	107	107	107	107	12,700	12,750	140	140	140	140
6,750	6,800	75	75	75	75	9,750	9,800	108	108	108	108	12,750	12,800	141	141	141	141
6,800	6,850	75	75	75	75	9,800	9,850	108	108	108	108	12,800	12,850	141	141	141	141
6,850	6,900	76	76	76	76	9,850	9,900	109	109	109	109	12,850	12,900	142	142	142	142
6,900	6,950	76	76	76	76	9,900	9,950	109	109	109	109	12,900	12,950	142	142	142	142
6,950	7,000	77	77	77	77	9,950	10,000	110	110	110	110	12,950	13,000	143	143	143	143
7,000						10,000						13,000					
7,000	7,050	77	77	77	77	10,000	10,050	110	110	110	110	13,000	13,050	143	143	143	143
7,050	7,100	78	78	78	78	10,050	10,100	111	111	111	111	13,050	13,100	144	144	144	144
7,100	7,150	78	78	78	78	10,100	10,150	111	111	111	111	13,100	13,150	144	144	144	144
7,150	7,200	79	79	79	79	10,150	10,200	112	112	112	112	13,150	13,200	145	145	145	145
7,200	7,250	79	79	79	79	10,200	10,250	112	112	112	112	13,200	13,250	145	145	145	145
7,250	7,300	80	80	80	80	10,250	10,300	113	113	113	113	13,250	13,300	146	146	146	146
7,300	7,350	81	81	81	81	10,300	10,350	114	114	114	114	13,300	13,350	147	147	147	147
7,350	7,400	81	81	81	81	10,350	10,400	114	114	114	114	13,350	13,400	147	147	147	147
7,400	7,450	82	82	82	82	10,400	10,450	115	115	115	115	13,400	13,450	148	148	148	148
7,450	7,500	82	82	82	82	10,450	10,500	115	115	115	115	13,450	13,500	148	148	148	148
7,500	7,550	83	83	83	83	10,500	10,550	116	116	116	116	13,500	13,550	149	149	149	149
7,550	7,600	83	83	83	83	10,550	10,600	116	116	116	116	13,550	13,600	149	149	149	149
7,600	7,650	84	84	84	84	10,600	10,650	117	117	117	117	13,600	13,650	150	150	150	150
7,650	7,700	84	84	84	84	10,650	10,700	117	117	117	117	13,650	13,700	150	150	150	150
7,700	7,750	85	85	85	85	10,700	10,750	118	118	118	118	13,700	13,750	151	151	151	151
7,750	7,800	86	86	86	86	10,750	10,800	119	119	119	119	13,750	13,800	152	152	152	152
7,800	7,850	86	86	86	86	10,800	10,850	119	119	119	119	13,800	13,850	152	152	152	152
7,850	7,900	87	87	87	87	10,850	10,900	120	120	120	120	13,850	13,900	153	153	153	153
7,900	7,950	87	87	87	87	10,900	10,950	120	120	120	120	13,900	13,950	153	153	153	153
7,950	8,000	88	88	88	88	10,950	11,000	121	121	121	121	13,950	14,000	154	154	154	154

*If a **Qualifying surviving spouse**, use the **Married filing jointly** column.

2022 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-			
95,000						98,000					
95,000	95,050	1,546	1,283	1,636	1,413	98,000	98,050	1,607	1,345	1,704	1,474
95,050	95,100	1,547	1,284	1,637	1,414	98,050	98,100	1,608	1,346	1,705	1,475
95,100	95,150	1,548	1,285	1,638	1,415	98,100	98,150	1,609	1,347	1,706	1,476
95,150	95,200	1,549	1,286	1,639	1,416	98,150	98,200	1,610	1,348	1,707	1,477
95,200	95,250	1,550	1,287	1,640	1,417	98,200	98,250	1,611	1,349	1,708	1,478
95,250	95,300	1,551	1,288	1,641	1,418	98,250	98,300	1,612	1,350	1,710	1,479
95,300	95,350	1,552	1,289	1,643	1,419	98,300	98,350	1,613	1,351	1,711	1,480
95,350	95,400	1,553	1,290	1,644	1,420	98,350	98,400	1,614	1,352	1,712	1,481
95,400	95,450	1,554	1,291	1,645	1,421	98,400	98,450	1,615	1,353	1,713	1,482
95,450	95,500	1,555	1,293	1,646	1,422	98,450	98,500	1,616	1,354	1,714	1,483
95,500	95,550	1,556	1,294	1,647	1,423	98,500	98,550	1,617	1,355	1,715	1,484
95,550	95,600	1,557	1,295	1,648	1,424	98,550	98,600	1,618	1,356	1,716	1,485
95,600	95,650	1,558	1,296	1,649	1,425	98,600	98,650	1,619	1,357	1,717	1,486
95,650	95,700	1,559	1,297	1,651	1,426	98,650	98,700	1,620	1,358	1,719	1,488
95,700	95,750	1,560	1,298	1,652	1,427	98,700	98,750	1,621	1,359	1,720	1,489
95,750	95,800	1,561	1,299	1,653	1,428	98,750	98,800	1,622	1,360	1,721	1,490
95,800	95,850	1,562	1,300	1,654	1,429	98,800	98,850	1,623	1,361	1,722	1,491
95,850	95,900	1,563	1,301	1,655	1,430	98,850	98,900	1,624	1,362	1,723	1,492
95,900	95,950	1,564	1,302	1,656	1,431	98,900	98,950	1,625	1,363	1,724	1,493
95,950	96,000	1,565	1,303	1,657	1,432	98,950	99,000	1,626	1,364	1,725	1,494
96,000						99,000					
96,000	96,050	1,566	1,304	1,658	1,433	99,000	99,050	1,627	1,365	1,727	1,495
96,050	96,100	1,567	1,305	1,660	1,434	99,050	99,100	1,628	1,366	1,728	1,496
96,100	96,150	1,568	1,306	1,661	1,435	99,100	99,150	1,629	1,367	1,729	1,497
96,150	96,200	1,569	1,307	1,662	1,437	99,150	99,200	1,630	1,368	1,730	1,498
96,200	96,250	1,570	1,308	1,663	1,438	99,200	99,250	1,632	1,369	1,731	1,499
96,250	96,300	1,571	1,309	1,664	1,439	99,250	99,300	1,633	1,370	1,732	1,500
96,300	96,350	1,572	1,310	1,665	1,440	99,300	99,350	1,634	1,371	1,733	1,501
96,350	96,400	1,573	1,311	1,666	1,441	99,350	99,400	1,635	1,372	1,735	1,502
96,400	96,450	1,574	1,312	1,668	1,442	99,400	99,450	1,636	1,373	1,736	1,503
96,450	96,500	1,575	1,313	1,669	1,443	99,450	99,500	1,637	1,374	1,737	1,504
96,500	96,550	1,576	1,314	1,670	1,444	99,500	99,550	1,638	1,375	1,738	1,505
96,550	96,600	1,577	1,315	1,671	1,445	99,550	99,600	1,639	1,376	1,739	1,506
96,600	96,650	1,578	1,316	1,672	1,446	99,600	99,650	1,640	1,377	1,740	1,507
96,650	96,700	1,579	1,317	1,673	1,447	99,650	99,700	1,641	1,378	1,741	1,508
96,700	96,750	1,581	1,318	1,674	1,448	99,700	99,750	1,642	1,379	1,742	1,509
96,750	96,800	1,582	1,319	1,675	1,449	99,750	99,800	1,643	1,380	1,744	1,510
96,800	96,850	1,583	1,320	1,677	1,450	99,800	99,850	1,644	1,381	1,745	1,511
96,850	96,900	1,584	1,321	1,678	1,451	99,850	99,900	1,645	1,382	1,746	1,512
96,900	96,950	1,585	1,322	1,679	1,452	99,900	99,950	1,646	1,383	1,747	1,513
96,950	97,000	1,586	1,323	1,680	1,453	99,950	100,000	1,647	1,384	1,748	1,514
97,000						<div style="border: 1px solid black; border-radius: 15px; padding: 20px; text-align: center;"> <p>If \$100,000 or over — use the Tax Rate Schedules on page 32</p> </div>					
97,000	97,050	1,587	1,324	1,681	1,454						
97,050	97,100	1,588	1,325	1,682	1,455						
97,100	97,150	1,589	1,326	1,683	1,456						
97,150	97,200	1,590	1,327	1,685	1,457						
97,200	97,250	1,591	1,328	1,686	1,458						
97,250	97,300	1,592	1,329	1,687	1,459						
97,300	97,350	1,593	1,330	1,688	1,460						
97,350	97,400	1,594	1,331	1,689	1,461						
97,400	97,450	1,595	1,332	1,690	1,462						
97,450	97,500	1,596	1,333	1,691	1,463						
97,500	97,550	1,597	1,334	1,693	1,464						
97,550	97,600	1,598	1,335	1,694	1,465						
97,600	97,650	1,599	1,336	1,695	1,466						
97,650	97,700	1,600	1,337	1,696	1,467						
97,700	97,750	1,601	1,338	1,697	1,468						
97,750	97,800	1,602	1,339	1,698	1,469						
97,800	97,850	1,603	1,340	1,699	1,470						
97,850	97,900	1,604	1,341	1,700	1,471						
97,900	97,950	1,605	1,342	1,702	1,472						
97,950	98,000	1,606	1,344	1,703	1,473						

*If a Qualifying surviving spouse, use the Married filing jointly column.

2022 Forms ND-1 and ND-EZ Tax Rate Schedules

If your North Dakota taxable income is \$100,000 or more, use the tax rate schedule below for your filing status to calculate your tax.

Single

If North Dakota

Taxable Income Is:

Over	But Not Over	Your Tax Is:	
\$ 0	\$ 41,775.....	1.10% of North Dakota Taxable Income	
41,775	101,050.....	\$ 459.53	+ 2.04% of amount over \$ 41,775
101,050	210,825.....	1,668.74	+ 2.27% of amount over 101,050
210,825	458,350.....	4,160.63	+ 2.64% of amount over 210,825
458,350.....		10,695.29	+ 2.90% of amount over 458,350

Married Filing Joint and Qualifying Surviving Spouse

If North Dakota

Taxable Income Is:

Over	But Not Over	Your Tax Is:	
\$ 0	\$ 69,700.....	1.10% of North Dakota Taxable Income	
69,700	168,450.....	\$ 766.70	+ 2.04% of amount over \$ 69,700
168,450	256,650.....	2,781.20	+ 2.27% of amount over 168,450
256,650	458,350.....	4,783.34	+ 2.64% of amount over 256,650
458,350.....		10,108.22	+ 2.90% of amount over 458,350

Married Filing Separately

If North Dakota

Taxable Income Is:

Over	But Not Over	Your Tax Is:	
\$ 0	\$ 34,850.....	1.10% of North Dakota taxable income	
34,850	84,225.....	\$ 383.35	+ 2.04% of amount over \$ 34,850
84,225	128,325.....	1,390.60	+ 2.27% of amount over 84,225
128,325	229,175.....	2,391.67	+ 2.64% of amount over 128,325
229,175.....		5,054.11	+ 2.90% of amount over 229,175

Head of Household

If North Dakota

Taxable Income Is:

Over	But Not Over	Your Tax Is:	
\$ 0	\$ 55,900.....	1.10% of North Dakota taxable income	
55,900	144,400.....	\$ 614.90	+ 2.04% of amount over \$ 55,900
144,400	233,750.....	2,420.30	+ 2.27% of amount over 144,400
233,750	458,350.....	4,448.55	+ 2.64% of amount over 233,750
458,350.....		10,377.99	+ 2.90% of amount over 458,350