

## 2025 Tax Rates Schedule - Single

If Taxable income is over	But Not Over	The tax is
\$ -	\$ 11,925	10%
\$ 11,925	\$ 48,475	\$1,192.50 plus 12% of the amount over \$11,925
\$ 48,475	\$ 103,350	\$5,578.50 plus 22% of the amount over \$48,475
\$ 103,350	\$ 197,300	\$17,651.00 plus 24% of the amount over \$103,350
\$ 197,300	\$ 250,525	\$40,199.00 plus 32% of the amount over \$197,300
\$ 250,525	\$ 626,350	\$57,231.00 plus 35% of the amount over \$250,525
\$ 626,350		\$188,769.75 plus 37% of the amount over \$626,350

## 2025 Tax Rates Schedule - Married Filing Jointly or Qualifying Widow(er)

If Taxable income is over	But Not Over	The tax is
\$ -	\$ 23,850	10%
\$ 23,850	\$ 96,950	\$2,385.00 plus 12% of the amount over \$23,850
\$ 96,950	\$ 206,700	\$11,157.00 plus 22% of the amount over \$96,950
\$ 206,700	\$ 394,600	\$35,302.00 plus 24% of the amount over \$206,700
\$ 394,600	\$ 501,050	\$80,398.00 plus 32% of the amount over \$394,600
\$ 501,050	\$ 751,600	\$114,462.00 plus 35% of the amount over \$501,050
\$ 751,600		\$202,154.50 plus 37% of the amount over \$751,600

## 2025 Tax Rates Schedule - Married Filing Separately

If Taxable income is over	But Not Over	The tax is
\$ -	\$ 11,925	10%
\$ 11,925	\$ 48,475	\$1,192.50 plus 12% of the amount over \$11,925
\$ 48,475	\$ 103,350	\$5,578.50 plus 22% of the amount over \$48,475
\$ 103,350	\$ 197,300	\$17,651.00 plus 24% of the amount over \$103,350
\$ 197,300	\$ 250,525	\$40,199.00 plus 32% of the amount over \$197,300
\$ 250,525	\$ 375,800	\$57,231.00 plus 35% of the amount over \$250,525
\$ 375,800		\$101,077.25 plus 37% of the amount over \$375,800

## 2025 Tax Rates Schedule - Head of Household

If Taxable income is over	But Not Over	The tax is
\$ -	\$ 17,000	10%
\$ 17,000	\$ 64,850	\$1,700.00 plus 12% of the amount over \$17,000
\$ 64,850	\$ 103,350	\$7,442.00 plus 22% of the amount over \$64,850
\$ 103,350	\$ 197,300	\$15,912.00 plus 24% of the amount over \$103,350
\$ 197,300	\$ 250,500	\$38,460.00 plus 32% of the amount over \$197,300
\$ 250,500	\$ 626,350	\$55,484.00 plus 35% of the amount over \$250,500
\$ 626,350		\$187,031.50 plus 37% of the amount over \$626,350

## 2025 Tax Rates Estates and Trusts

If Taxable income is over	But Not Over	The tax is
\$ -	\$ 3,150	10%
\$ 3,150	\$ 11,450	\$315.00 plus 24% of the amount over \$3,150
\$ 11,450	\$ 15,650	\$2,307.00 plus 35% of the amount over \$11,450
\$ 15,650		\$3,770.00 plus 37% of the amount over \$15,650