

Income Tax Brackets

Tax Year 2025

SINGLE

If taxable income is:

Not over \$11,925	10%
Over \$11,925 but not over \$48,475.....	12%
Over \$48,475 but not over \$103,350.....	22%
Over \$103,350 but not over \$197,300.....	24%
Over \$197,300 but not over \$250,525.....	32%
Over \$250,525 but not over \$626,350.....	35%
Over \$626,350.....	37%

HEAD OF HOUSEHOLD

If taxable income is:

Not over \$17,000	10%
Over \$17,000 but not over \$64,850.....	12%
Over \$64,850 but not over \$103,350.....	22%
Over \$103,350 but not over \$197,300.....	24%
Over \$197,300 but not over \$250,500.....	32%
Over \$250,500 but not over \$626,350.....	35%
Over \$626,350.....	37%

MARRIED FILING JOINT/QUALIFYING WIDOW(ER)

If taxable income is:

Not over \$23,850	10%
Over \$23,850 but not over \$96,950.....	12%
Over \$96,950 but not over \$206,700.....	22%
Over \$206,700 but not over \$394,600.....	24%
Over \$394,600 but not over \$501,050.....	32%
Over \$501,050 but not over \$751,600.....	35%
Over \$751,600.....	37%

Income Tax Brackets

Tax Year 2025

MARRIED FILING SEPARATELY

Not over \$11,925	10%
Over \$11,925 but not over \$48,475.....	12%
Over \$48,475 but not over \$103,350.....	22%
Over \$103,350 but not over \$197,300.....	24%
Over \$197,300 but not over \$250,525.....	32%
Over \$250,525 but not over \$375,800.....	35%
Over \$375,800.....	37%

ESTATES & TRUSTS

If taxable income is:

Not over \$3,150	10%
Over \$3,150 but not over \$11,450.....	24%
Over \$11,450 but not over \$15,650.....	35%
Over \$15,650.....	37%