

2025 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income		The Tax Is	
Over	But Not Over	Of the Amount Over	
\$0	\$11,925	\$0 + 10%	\$0
\$11,925	\$48,475	\$1,192.50 + 12%	\$11,925
\$48,475	\$103,350	\$5,578.50 + 22%	\$48,475
\$103,350	\$197,300	\$17,651 + 24%	\$103,350
\$197,300	\$250,525	\$40,199 + 32%	\$197,300
\$250,525	\$626,350	\$57,231 + 35%	\$250,525
\$626,350	—	\$188,769.75 + 37%	\$626,350

For Married Taxpayers Filing Joint Returns and Surviving Spouses

Taxable Income		The Tax Is	
Over	But Not Over	Of the Amount Over	
\$0	\$23,850	\$0 + 10%	\$0
\$23,850	\$96,950	\$2,385 + 12%	\$23,850
\$96,950	\$206,700	\$11,157 + 22%	\$96,950
\$206,700	\$394,600	\$35,302 + 24%	\$206,700
\$394,600	\$501,050	\$80,398 + 32%	\$394,600
\$501,050	\$751,600	\$114,462 + 35%	\$501,050
\$751,600	—	\$202,154.50 + 37%	\$751,600

For Married Taxpayers Filing Separate Returns

Taxable Income		The Tax Is	
Over	But Not Over	Of the Amount Over	
\$0	\$11,925	\$0 + 10%	\$0
\$11,925	\$48,475	\$1,192.50 + 12%	\$11,925
\$48,475	\$103,350	\$5,578.50 + 22%	\$48,475
\$103,350	\$197,300	\$17,651 + 24%	\$103,350
\$197,300	\$250,525	\$40,199 + 32%	\$197,300
\$250,525	\$375,800	\$57,231 + 35%	\$250,525
\$375,800	—	\$101,077.25 + 37%	\$375,800

For Individuals Filing as Head of Household

Taxable Income		The Tax Is	
Over	But Not Over	Of the Amount Over	
\$0	\$17,000	\$0 + 10%	\$0
\$17,000	\$64,850	\$1,700 + 12%	\$17,000
\$64,850	\$103,350	\$7,442 + 22%	\$64,850
\$103,350	\$197,300	\$15,912 + 24%	\$103,350
\$197,300	\$250,500	\$38,460 + 32%	\$197,300
\$250,500	\$626,350	\$55,484 + 35%	\$250,500
\$626,350	—	\$187,031.50 + 37%	\$626,350

Capital Gains and Qualified Dividends

	Maximum Taxable Income		
	Up to \$48,350	\$48,351–\$533,400*	Over \$533,400*
Single	Up to \$48,350	\$48,351–\$533,400*	Over \$533,400*
Married Filing Joint	Up to \$96,700	\$96,701–\$600,050*	Over \$600,050*
Married Filing Sep	Up to \$48,350	\$48,351–\$300,000*	Over \$300,000*
Head of Household	Up to \$64,750	\$64,751–\$566,700*	Over \$566,700*
Short-Term Capital Gains	taxed as income	taxed as income	taxed as income
Long-Term Capital Gains**	0%	15%	20%
Qualified Dividends	0%	15%	20%
Collectibles***	28% maximum	28% maximum	28%
Real Estate Unrealized Gain (Section 1250 Property)	15% maximum	25% maximum	25% maximum

*May also be subject to the 3.8% net investment income (NII) surtax.

**For investments held longer than one year.

***Includes art, rugs, jewelry, precious metals or gemstones, stamps or coins, fine wines and antiques.

Estates and Trusts Tax Rates

First \$3,150	10%
\$3,150–\$11,450	24%
\$11,450–\$15,650	35%
Over \$15,650	37%