

## 2025 Federal Tax Rates Schedules

The following income tax rates apply to ordinary income earned during the 2024 tax year. This includes most types of income. There are special tax rates that apply to specific types of income such as long-term capital gains and qualified dividends.

*NOTE: These tax rate schedules are provided for tax planning purposes. To compute your actual income tax, please contact the tax professionals at Welgaard CPAs & Advisors.*

### Married Filing Joint or Qualifying Widow(er)

Taxable Income between:

-	23,850	x	10%		= Tax
23,851	- 96,950	x	12%	minus 477.00	= Tax
96,951	- 206,700	x	22%	minus 10,172.00	= Tax
206,701	- 394,600	x	24%	minus 14,306.00	= Tax
394,601	- 501,050	x	32%	minus 45,874.00	= Tax
501,051	- 751,600	x	35%	minus 60,905.50	= Tax
751,601	- and over	x	37%	minus 75,937.50	= Tax

### Single

Taxable Income between:

-	11,925	x	10%		= Tax
11,926	- 48,475	x	12%	minus 238.50	= Tax
48,476	- 103,350	x	22%	minus 5,086.00	= Tax
103,351	- 197,300	x	24%	minus 7,153.00	= Tax
197,301	- 250,525	x	32%	minus 22,937.00	= Tax
250,526	- 626,350	x	35%	minus 30,452.75	= Tax
626,351	- and over	x	37%	minus 42,979.75	= Tax

### Head of Household

Taxable Income between:

-	17,000	x	10%		= Tax
17,001	- 64,850	x	12%	minus 340.00	= Tax
64,851	- 103,350	x	22%	minus 6,825.00	= Tax
103,351	- 197,300	x	24%	minus 8,892.00	= Tax
197,301	- 250,500	x	32%	minus 24,676.00	= Tax
250,501	- 626,350	x	35%	minus 32,191.00	= Tax
626,351	- and over	x	37%	minus 44,718.00	= Tax

### Married Filing Separately

Taxable Income between:

-	11,925	x	10%		= Tax
11,926	- 48,475	x	12%	minus 238.50	= Tax
48,476	- 103,350	x	22%	minus 5,086.00	= Tax
103,351	- 197,300	x	24%	minus 7,153.00	= Tax
197,301	- 250,525	x	32%	minus 22,937.00	= Tax
250,526	- 375,800	x	35%	minus 30,452.75	= Tax
375,801	- and over	x	37%	minus 37,968.75	= Tax