

2025 federal tax reference

Federal tax year 2025 (generally filed in 2026). Ordinary taxable income after deductions; not a full tax projection.

Standard deductions

- Single: \$15,750
- Married filing jointly: \$31,500
- Married filing separately: \$15,750
- Head of household: \$23,625

Rate	Single	Married filing jointly	Married filing separately	Head of household
10%	\$0 - \$11,925	\$0 - \$23,850	\$0 - \$11,925	\$0 - \$17,000
12%	\$11,925 - \$48,475	\$23,850 - \$96,950	\$11,925 - \$48,475	\$17,000 - \$64,850
22%	\$48,475 - \$103,350	\$96,950 - \$206,700	\$48,475 - \$103,350	\$64,850 - \$103,350
24%	\$103,350 - \$197,300	\$206,700 - \$394,600	\$103,350 - \$197,300	\$103,350 - \$197,300
32%	\$197,300 - \$250,525	\$394,600 - \$501,050	\$197,300 - \$250,525	\$197,300 - \$250,500
35%	\$250,525 - \$626,350	\$501,050 - \$751,600	\$250,525 - \$375,800	\$250,500 - \$626,350
37%	Over \$626,350	Over \$751,600	Over \$375,800	Over \$626,350

Each rate applies only to income in that bracket. Capital gains, credits, self-employment tax and other items require separate calculations.

Additional age/blindness amounts and dependent deduction rules are on the Resources page.

Sources: https://www.irs.gov/irb/2024-45_IRB
<https://taxfoundation.org/data/all/federal/2025-tax-brackets/>