

INCOME TAX BRACKETS FOR 2025

Individual income tax

Taxable income		
SINGLE	MARRIED, FILING JOINTLY	RATE
\$11,925 or less	\$23,850 or less	 10%
\$11,925 to \$48,475	\$23,850 to \$96,950	 12%
\$48,475 to \$103,350	\$96,950 to \$206,700	 22%
\$103,350 to \$197,300	\$206,700 to \$394,600	 24%
\$197,300 to \$250,525	\$394,600 to \$501,050	 32%
\$250,525 to \$626,350	\$501,050 to \$751,600	 35%
\$626,350+	\$751,600+	 37%

Source: Internal Revenue Service

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K Morrison



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Canada-U.S. Tax Comparisons John B. Shoven, John Whalley, 2007-12-01 In the increasingly global economy domestic tax policies have taken on a new importance for international economics This unique volume compares the tax reform experiences of Canada and the United States two countries with the world's largest bilateral flow of trade and investment With the signing of the U S Canada Free Trade Agreement and the tax reforms of the 1980s there has been some harmonization of tax systems But geographic cultural and political characteristics shape distinct national social policies that may impede harmonization As the U S and Canadian economies become even more integrated differences in tax systems will have important effects in particular on the relative rates of economic growth In this timely study scholars from both countries show that while the United States and Canada exhibit similar corporate tax structures and income tax systems they have very different approaches to sales tax and social security taxes Despite these differences the two countries generate roughly the same amounts of revenue produce similar costs of capital and produce comparable distributions of income

Replacing the Federal Income Tax United States. Congress. House. Committee on Ways and Means, 1996 *Replacing the Federal Income Tax: Impact of international competitiveness of replacing the federal income tax, July 18, 1996; Impact of replacing the federal income tax on manufacturing and energy and natural resources, July 31, 1996* United States. Congress. House. Committee on Ways and Means, 1996

The USA and Canada, 2003 *U.S. News & World Report*, 1997 *USA Today*, 2004

State Investment Incentives in the USA James Moses, 1985

Changes in corporate effective tax rates over the past 25 years André Hermann Frank, 2022-08-30 Bachelor Thesis from the year 2022 in the subject Law Tax Fiscal Law grade 1 3 University of Mannheim language English abstract This paper investigates trends in the corporate effective tax rate by replicating the renowned paper of Dyreng et al published in 2016 Corporate effective tax rates have considerably declined over the period of 1988 2021 Both purely domestic firms and multinationals have seen a decline in effective tax rates with domestics having lower mean effective tax rates than their internationally operating peers Moreover both foreign and domestic effective tax rates have decreased for multinationals Little of the decrease in effective tax rate can be explained by analysing the impact of firm characteristics and tax legislations

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