

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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The Code of Federal Regulations of the United States of America ,1999 The Code of Federal Regulations is the codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government

Study of 1983 Effective Tax Rates of Selected Large U.S. Corporations United States. Congress. Joint Committee on Taxation,1984

The Causes and Consequences of Income Tax Noncompliance Jeffrey A. Dubin,2011-12-02 Taxpayer compliance is a voluntary activity and the degree to which the tax system works is affected by taxpayers knowledge that it is their moral and legal responsibility to pay their taxes Taxpayers also recognize that they face a lottery in which not all taxpayer noncompliance will ever be detected In the United States most individuals comply with the tax law yet the tax gap has grown significantly over time for individual taxpayers The US Internal Revenue Service attempts to ensure that the minority of taxpayers who are noncompliant pay their fair share with a variety of enforcement tools and penalties The Causes and Consequences of Income Tax Noncompliance provides a comprehensive summary of the empirical evidence concerning taxpayer noncompliance and presents innovative research with new results on the role of IRS audit and enforcements activities on compliance with federal and state income tax collection Other issues examined include to what degree taxpayers respond to the threat of civil and criminal enforcement and the important role of the media on taxpayer compliance This book offers researchers students and tax administrators insight into the allocation of taxpayer compliance enforcement and service resources and suggests policies that will prevent further increases in the tax gap The book s aggregate data analysis methods have practical applications not only to taxpayer compliance but also to other forms of economic behavior such as welfare fraud

Withholding of Tax on Nonresident Aliens and Foreign Corporations ,
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