

US Federal Income Tax Brackets 2025

The US uses a progressive tax system, meaning you pay different rates on different portions of your income. Not all your income is taxed at the same rate—only the part that falls into each bracket.

For Single Filers		Married Filing Jointly	
Tax Rate	Taxable Income	Tax Rate	Taxable Income
10%	\$0 - \$12,950	10%	\$0 - \$25,900
12%	\$12,951 - \$52,900	12%	\$25,901 - \$105,700
22%	\$52,901 - \$90,750	22%	\$105,701 - \$181,500
24%	\$90,751 - \$170,050	24%	\$181,501 - \$340,100
32%	\$170,051 - \$215,950	32%	\$340,101 - \$431,900
35%	\$215,951 - \$539,900	35%	\$431,901 - \$647,850
37%	\$539,901+	37%	\$647,851+

Key Points

- **Marginal Tax Rate** - The rate you pay on the last dollar you earn. For example, if you are single and earn \$60,000, part of your income is taxed at 10%, part at 12%, and the remaining at 22%.
- **Effective Tax Rate** - Your average tax rate across all your income. Always lower than your highest bracket.

Example

If single filer earning \$60,000
First \$12,950 → 10% → \$1,295
Next \$39,900 (\$52,950 - \$12,950)
→ 12% → \$4,788
Remaining \$7150 (\$60,000 -
\$52,950) → 22% → \$1,573
Total tax \$1,295 + \$4,788 + \$1,573
= \$7,656
Effective tax rate = 12.8%

Tax Bracket Guide

Kaye A. Thomas



Tax Bracket Guide:

U. S. Master Tax Guide CCH Incorporated,2007-12 This classic reference provides helpful and practical guidance on today's federal tax law and reflects all pertinent federal taxation changes that affect 2007 returns Contains timely and precise explanations of federal income tax for individuals partnerships corporations and trusts as well as new rules established by key court decisions and the IRS

The Complete Idiot's Guide to Tax Deductions Lisa N. Collins,Lisa Collins,1999 In easy to follow language this guide spells out the rules for every type of deductible expense including home office expenses depreciation contributions for medical coverage and retirement plan contributions

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Table of Contents Tax Bracket Guide

1. Understanding the eBook Tax Bracket Guide
 - The Rise of Digital Reading Tax Bracket Guide
 - Advantages of eBooks Over Traditional Books
2. Identifying Tax Bracket Guide
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Tax Bracket Guide
 - User-Friendly Interface
4. Exploring eBook Recommendations from Tax Bracket Guide
 - Personalized Recommendations
 - Tax Bracket Guide User Reviews and Ratings
 - Tax Bracket Guide and Bestseller Lists
5. Accessing Tax Bracket Guide Free and Paid eBooks

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 - Tax Bracket Guide Budget-Friendly Options
6. Navigating Tax Bracket Guide eBook Formats
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 - Tax Bracket Guide Enhanced eBook Features
 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Tax Bracket Guide
 - Highlighting and Note-Taking Tax Bracket Guide
 - Interactive Elements Tax Bracket Guide
 8. Staying Engaged with Tax Bracket Guide
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Tax Bracket Guide
 9. Balancing eBooks and Physical Books Tax Bracket Guide
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Tax Bracket Guide
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
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 - Setting Reading Goals Tax Bracket Guide
 - Carving Out Dedicated Reading Time
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 - Fact-Checking eBook Content of Tax Bracket Guide
 - Distinguishing Credible Sources
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 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks
14. Embracing eBook Trends
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