

<b>2025 Tax Rate</b>	<b>Single</b>	<b>Married Filing Jointly</b>	<b>Married Filing Separately</b>	<b>Head of Household</b>
<b>10%</b>	\$0 to \$11,925	\$0 to \$23,850	\$0 to \$11,925	\$0 to \$17,000
<b>12%</b>	\$11,926 to \$48,475	\$23,851 to \$96,950	\$11,926 to \$48,475	\$17,001 to \$64,850
<b>22%</b>	\$48,476 to \$103,350	\$96,951 to \$206,700	\$48,476 to \$103,350	\$64,851 to \$103,350
<b>24%</b>	\$103,351 to \$197,300	\$206,701 to \$394,600	\$103,351 to \$197,300	\$103,351 to \$197,300
<b>32%</b>	\$197,301 to \$250,525	\$394,601 to \$501,050	\$197,301 to \$250,525	\$197,301 to \$250,500
<b>35%</b>	\$250,526 to \$626,350	\$501,051 to \$751,600	\$250,526 to \$375,800	\$250,501 to \$626,350
<b>37%</b>	\$626,351 or greater	\$751,601 or greater	\$375,801 or greater	\$626,351 or greater

# Smart Home Tax Bracket Guide

**United States. Internal Revenue  
Service**



## Smart Home Tax Bracket Guide:

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and home office expenses handling employee benefit plans on tax returns and what the IRS is likely to look for in an audit of business activities

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