.01 Tax Rate Tables. For taxable years beginning in 2025, the tax rate tables under § 1 are as follows:

Over \$626,350

TABLE 1 - Section 1(j)(2)(A) -Married Individuals Filing Joint Returns and Surviving **Spouses** 

If Taxable Income Is:	The Tax Is:
Not over \$23,850	10% of the taxable income
Over \$23,850 but not over \$96,950	\$2,385 plus 12% of the excess over \$23,850
Over \$96,950 but not over \$206,700	\$11,157 plus 22% of the excess over \$96,950
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Over \$96,950 but	\$11,157 plus 22% of
not over \$206,700	the excess over \$96,950
Over \$206,700 but	\$35,302 plus 24% of
not over \$394,600	the excess over \$206,700
Over \$394,600 but	\$80,398 plus 32% of
not over \$501,050	the excess over \$394,600
Over \$501,050 but	\$114,462 plus 35% of
not over \$751,600	the excess over \$501,050
Over \$751,600	\$202,154.50 plus 37% of

the excess over \$751,600

	the excess over \$751,000	
TABLE 2 - Section 1(j)(2)(B) - Heads of Households		
If Taxable Income Is:	The Tax Is:	
Not over \$17,000	10% of the taxable income	
Over \$17,000 but	\$1,700 plus 12% of	
not over \$64,850	the excess over \$17,000	
Over \$64,850 but	\$7,442 plus 22% of	
not over \$103,350	the excess over \$64,850	
Over \$103,350 but	\$15,912 plus 24% of	
not over \$197.300	the excess over \$103.350	

If Taxable Income Is:	The Tax Is:
Not over \$17,000	10% of the taxable income
Over \$17,000 but	\$1,700 plus 12% of
not over \$64,850	the excess over \$17,000
Over \$64,850 but	\$7,442 plus 22% of
not over \$103,350	the excess over \$64,850
Over \$103,350 but	\$15,912 plus 24% of
not over \$197,300	the excess over \$103,350
Over \$197,300 but	\$38,460 plus 32% of
not over \$250,500	the excess over \$197,300
Over \$250,500 but	\$55,484 plus 35% of
not over \$626.350	the excess over \$250.500

\$187,031.50 plus 37% of the excess over \$626,350

Heads of Households) The Tax Is: If Taxable Income Is:

TABLE 3 - Section 1(j)(2)(C) - Unmarried Individuals (other than Surviving Spouses and

if Taxable income is:	ine rax is:
Not over \$11,925	10% of the taxable income
Over \$11,925 but	\$1,192.50 plus 12% of
not over \$48,475	the excess over \$11,925
Over \$48,475 but	\$5,578.50 plus 22% of
not over \$103,350	the excess over \$48,475
Over \$103,350 but	\$17,651 plus 24% of
not over \$197,300	the excess over \$103,350
Over \$197,300 but	\$40,199 plus 32% of
not over \$250,525	the excess over \$197,300
Over \$250,525 but	\$57,231 plus 35% of
	the evenes over \$250 F25
not over \$626,350	the excess over \$250,525
<u> </u>	\$188,769.75 plus 37% of
Over \$626,350	
Over \$626,350	\$188,769.75 plus 37% of
Over \$626,350  TABLE 4 - Section 1(j)(2)(D) – Mar	\$188,769.75 plus 37% of the excess over \$626,350 rried Individuals Filing Separate Returns
Over \$626,350  TABLE 4 - Section 1(j)(2)(D) - Mar  If Taxable Income Is:	\$188,769.75 plus 37% of the excess over \$626,350  Tried Individuals Filing Separate Returns  The Tax Is:
Over \$626,350  TABLE 4 - Section 1(j)(2)(D) - Mar  If Taxable Income Is:  Not over \$11,925	\$188,769.75 plus 37% of the excess over \$626,350  Tried Individuals Filing Separate Returns  The Tax Is:  10% of the taxable income
Over \$626,350  TABLE 4 - Section 1(j)(2)(D) – Mar  If Taxable Income Is:  Not over \$11,925  Over \$11,925 but not over \$48,475  Over \$48,475 but	\$188,769.75 plus 37% of the excess over \$626,350  Tried Individuals Filing Separate Returns  The Tax Is:  10% of the taxable income  \$1,192.50 plus 12% of
Over \$626,350  TABLE 4 - Section 1(j)(2)(D) – Mar  If Taxable Income Is:  Not over \$11,925  Over \$11,925 but not over \$48,475	\$188,769.75 plus 37% of the excess over \$626,350  Tried Individuals Filing Separate Returns  The Tax Is:  10% of the taxable income  \$1,192.50 plus 12% of the excess over \$11,925
Over \$626,350  TABLE 4 - Section 1(j)(2)(D) – Mar  If Taxable Income Is:  Not over \$11,925  Over \$11,925 but not over \$48,475  Over \$48,475 but not over \$103,350  Over \$103,350 but	\$188,769.75 plus 37% of the excess over \$626,350  Tried Individuals Filing Separate Returns  The Tax Is:  10% of the taxable income  \$1,192.50 plus 12% of the excess over \$11,925  \$5,578.50 plus 22% of the excess over \$48,475  \$17,651 plus 24% of
Over \$626,350  TABLE 4 - Section 1(j)(2)(D) – Mar  If Taxable Income Is:  Not over \$11,925  Over \$11,925 but not over \$48,475  Over \$48,475 but not over \$103,350	\$188,769.75 plus 37% of the excess over \$626,350  Tried Individuals Filing Separate Returns  The Tax Is:  10% of the taxable income  \$1,192.50 plus 12% of the excess over \$11,925  \$5,578.50 plus 22% of the excess over \$48,475
Over \$626,350  TABLE 4 - Section 1(j)(2)(D) – Mar  If Taxable Income Is:  Not over \$11,925  Over \$11,925 but not over \$48,475  Over \$48,475 but not over \$103,350  Over \$103,350 but	\$188,769.75 plus 37% of the excess over \$626,350  Tried Individuals Filing Separate Returns  The Tax Is:  10% of the taxable income  \$1,192.50 plus 12% of the excess over \$11,925  \$5,578.50 plus 22% of the excess over \$48,475  \$17,651 plus 24% of

not over \$250,525 the excess over \$197,300

Over \$250,525 but \$57,231 plus 35% of not over \$375,800 the excess over \$250,525 Over \$375,800 \$101,077.25 plus 37% of

the excess over \$375,800

TABLE 5 - Section 1(j)(2)(E) – Estates and Trusts

If Taxable Income Is:

The Tax Is:

Not over \$3,150

Over \$15,650

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Over \$3,150 but	\$315 plus 24% of
not over \$11,450	the excess over \$3,150
Over \$11,450 but	\$2,307 plus 35% of
not over \$15,650	the excess over \$11,450

10% of the taxable income

\$3,777 plus 37% of the excess over \$15.650